

EMPLOYEE BENEFITS

BUDGET REQUEST 2026

Kenneth J. Zellers, Commissioner

Office of Administration

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EMPLOYEE BENEFITS OVERVIEW

Appropriations for State employee benefits such as social security, retirement, and health insurance are appropriated centrally to the Office of Administration in House Bill 5, and are administered by the Division of Accounting. Each pay cycle, the employer share of benefits are transferred from the various state funds from which salaries of state employees are paid and deposited into specific contributions funds from which payments are made to the appropriate entity. Therefore, most benefit distributions are comprised of two requests: an appropriated transfer from the personal service fund and then an appropriated payment from the applicable contributions fund.

Other employee benefits paid by the Office of Administration are the State's reimbursement to the Division of Employment Security for unemployment costs and payment of workers' compensation expenses incurred as a result of a work related injury or illness.

Administrative appropriations that help manage employee benefits, but do not result in a cost to the State, are for employee-authorized deductions for voluntary life insurance, refunds of deductions withheld in error, a contingency for HR payroll processing time constraint issues and adequate up-front reimbursement of cafeteria plan medical costs, as required by the IRS.

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EP RTMENT	O	E B							FLE IBILITY
			B	PPROP N ME	F N	F N TYPE	FLE TYPE	FY PPROP MT	FY T FP
5.450	Various	OASDHI TRF	Various	GR/FED/OTHER	Various	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$222,565,199	5%	5%
5.465	Various	RETIREMENT SYSTEM TRF	Various	GR/FED/OTHER	Various	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$776,863,876	5%	5%
5.500	Various	UNEMPLOYMENT BENEFITS	Various	GR/FED/OTHER	Various	5% Flexibility between Federal & Other Funds and Section 5.505	\$4,830,053	5%	5%
5.505	Various	HIGHWAY PATROL UNEMPLOYMENT BENEFITS	Vaious	OTHER	Various	5% Flexibility between Section 5.500 and Section 5.505	\$100,000	5%	5%
5.510	Various	MCHCP TRF	Various	GR/FED/OTHER	Various	5% Flexibility between Federal & Other Funds, and 25% FLEX to 5.275	\$527,203,040	5%	5%
5.545	Various	WORKERS' COMP TRF	Various	FED/OTHER	Various	5% Flexibility between Federal & Other Funds	\$8,965,942	5%	5%

CORE DECISION ITEM

Employee Benefits

OASDHI Contributions Transfer

CORE - OASDHI Contributions Transfer

Budget Unit 350143B

Bill Section 05.450

1. CORE FINANCIAL SUMMARY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	110,995,910	46,885,600	64,683,689	222,565,199
Total	110,995,910	46,885,600	64,683,689	222,565,199
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: Various Funds

Other Funds: Various Funds

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Core funding for the transfer of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions from the various state funds from which salaries of state employees are paid (excluding the Highway Patrol). The OASDHI wage base is tied to inflation and may increase each calendar year. The tax payable by each employer and employee is typically 6.2% of the wage base. The Medicare tax of 1.45% applies to all taxable wages earned and is paid by both the employee and the employer. There is no wage base for the Medicare tax however, beginning Jan 1, 2013, wages in excess of \$200,000 for individuals or \$250,000 for married filing jointly require an additional 0.9% withholding.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit 350143B

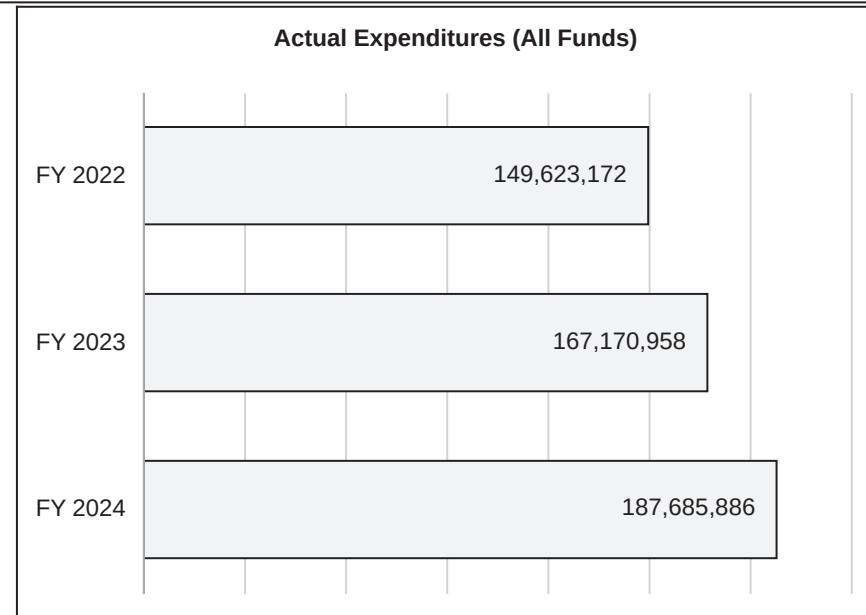
OASDHI Contributions Transfer

Bill Section 05.450

CORE - OASDHI Contributions Transfer

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Current Yr. as of 9/24/24
	Actual	Actual	Actual	Actual	
Appropriations (All Funds)	196,260,318	211,614,943	212,483,183	222,565,199	
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)*	0	0	0	0	
Less Transfers Out	0	0	(1,182,725)	(12,150)	
Plus Transfers In	0	0	1,182,725	12,150	
Budget Authority (All Funds)	196,260,318	211,614,943	212,483,183	222,565,199	
Actual Expenditures (all Fund	149,623,172	167,170,958	187,685,886	N/A	
Unexpended (All Funds)	46,637,146	44,443,985	24,797,297	N/A	
Unexpended by Fund:					
General Revenue	18,888,855	19,259,045	2,562,755	N/A	
Federal	15,759,046	14,401,590	11,614,860	N/A	
Other	11,989,245	10,783,350	10,619,682	N/A	



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350143B

OASDHI Contributions Transfer

Bill Section 05.450

CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	Total	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	Total	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350143B

OASDHI Contributions Transfer

Bill Section 05.450

CORE - OASDHI Contributions Transfer

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
	Total	0.00	110,995,910	46,885,600	64,683,689	222,565,199	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350143B

OASDHI Contributions Transfer

Bill Section 05.450

CORE - OASDHI Contributions Transfer

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	212,483,183	0.00	187,685,886	0.00	222,565,199	0.00	16,162,898	0.00	222,565,199	0.00	0	0.00
Total TRF	212,483,183	0.00	187,685,886	0.00	222,565,199	0.00	16,162,898	0.00	222,565,199	0.00	0	0.00
Grand Total	212,483,183	0.00	187,685,886	0.00	222,565,199	0.00	16,162,898	0.00	222,565,199	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits

Highway Patrol - OASDHI Transfer

CORE - Highway Patrol - OASDHI Transfer

Budget Unit 350144B

Bill Section 05.455

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	11,951,231	11,951,231
Total	0	0	11,951,231	11,951,231
 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Core funding for the transfer of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions (7.65%) from the State Highways and Transportation Department Fund from which salaries of the Highway Patrol employees are paid.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit 350144B

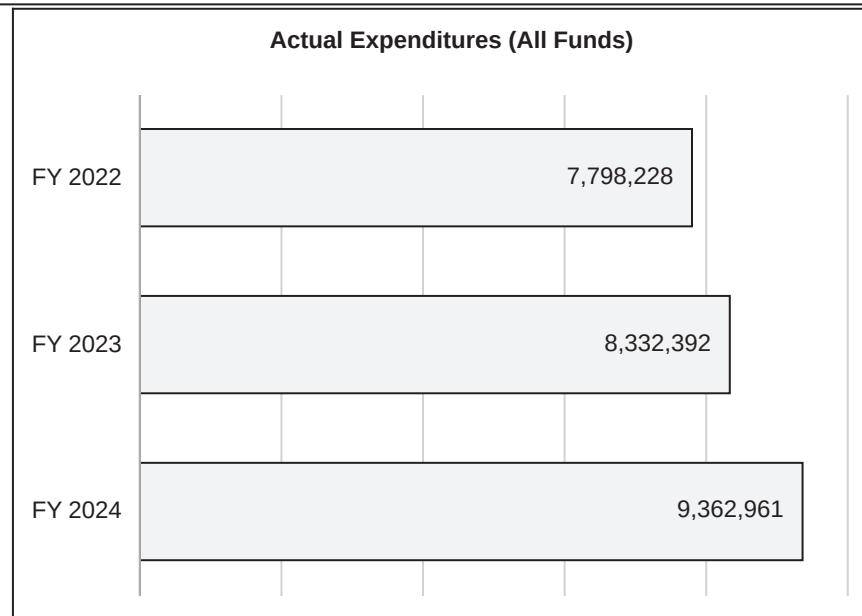
Highway Patrol - OASDHI Transfer

CORE - Highway Patrol - OASDHI Transfer

Bill Section 05.455

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Current Yr. as of 9/24/24
	Actual	Actual	Actual	Actual	
Appropriations (All Funds)	9,465,000	9,855,000	11,951,231	11,951,231	
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)*	0	0	0	0	
Less Transfers Out	0	0	0	0	
Plus Transfers In	0	0	0	0	
Budget Authority (All Funds)	9,465,000	9,855,000	11,951,231	11,951,231	
Actual Expenditures (all Fund	7,798,228	8,332,392	9,362,961	N/A	
Unexpended (All Funds)	1,666,772	1,522,608	2,588,270	N/A	
Unexpended by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	1,666,772	1,522,608	2,588,270	N/A	



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350144B

Highway Patrol - OASDHI Transfer

Bill Section 05.455

CORE - Highway Patrol - OASDHI Transfer

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350144B

Highway Patrol - OASDHI Transfer

Bill Section 05.455

CORE - Highway Patrol - OASDHI Transfer

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	11,951,231	11,951,231	
	Total	0.00	0	0	11,951,231	11,951,231	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350144B

Highway Patrol - OASDHI Transfer

Bill Section 05.455

CORE - Highway Patrol - OASDHI Transfer

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	11,951,231	0.00	9,362,961	0.00	11,951,231	0.00	760,037	0.00	11,951,231	0.00	0	0.00
Total TRF	11,951,231	0.00	9,362,961	0.00	11,951,231	0.00	760,037	0.00	11,951,231	0.00	0	0.00
Grand Total	11,951,231	0.00	9,362,961	0.00	11,951,231	0.00	760,037	0.00	11,951,231	0.00	0	0.00

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FY 2026 Department Request				
GR	Federal	Other	Total	
PS	0	0	234,516,430	234,516,430
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	21, 5469 10	21, 5469 10
FTE	0800	0800	0800	0800
Est8FrhMe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1702:Contribution Fund

FY 2026 Governor's Recommended				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0800	0800	0800	0800
Est8FrhMe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

28. ORE DES. R PT OC

Core funding for the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) contributions on the salaries of state employees paid from all funds (including Highway Patrol). The OASDHI wage base is tied to inflation and may increase each calendar year. The tax payable by each employer and employee is typically 6.2% of the wage base. The Medicare tax of 1.45% applies to all taxable wages earned and is paid by both the employee and the employer. There is no wage base for the Medicare tax however, beginning Jan 1, 2013, wages in excess of \$200,000 for individuals or \$250,000 for married filing jointly require an additional 0.9% withholding.

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	FY 2022	FY 2021	FY 202,	FY 2025
	Actual	Actual	Actual	Current Yr8 as of H2, 12,
Appropriations (All Funds)	197,886,191	209,609,000	224,434,414	234,516,430
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	197,886,191	209,609,000	224,434,414	234,516,430
Actual Expenditures (all Fund	157,421,813	175,503,145	197,048,873	N/A
Unexpended (All Funds)	40,464,378	34,105,855	27,385,541	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	40,464,378	34,105,855	27,385,541	N/A

	Actual Expenditures in All Funds(
FY 2022	157,421,813
FY 2023	175,503,145
FY 2024	197,048,873

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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PS	0.00	0	0	234,516,430	234,516,430		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	080	0	0	21, 5469 10	21, 5469 10		
One-Times							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	080	0	0	0	0		
FY 26) eMunum. ore							
PS	0.00	0	0	234,516,430	234,516,430		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	080	0	0	21, 5469 10	21, 5469 10		
Department Request I dVisments							

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Cet Department Request I d&justments		0800	0	0	0	0	
Department Request . ore							
	PS	0.00	0	0	234,516,430	234,516,430	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0800	0	0	21, 5469	21, 5469	10
Governor's Recommended . ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0800	0	0	0	0	0

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Iccount	FY2,) udMet		FY2, I ctual		FY25) udMet		FY25 I ctual as ogH2, l2,		FY26 DTREj		FY26 GxRE.	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	224,434,414	0.00	197,048,873	0.00	234,516,430	0.00	16,923,023	0.00	234,516,430	0.00	0	0.00
Total PS	22, 9 1, 9 4,	0800	4HQ0, 79Q1	0800	21, 95469 10	0800	469-21921	0800	21, 95469 10	0800	0	0800
Grand Total	22, 9 1, 9 4,	0800	4HQ0, 79Q1	0800	21, 95469 10	0800	469-21921	0800	21, 95469 10	0800	0	0800

CORE DECISION ITEM

Employee Benefits

Retirement System Transfer

CORE - Retirement System Transfer

Budget Unit 3, 0814B

Bill Section 0, .16,

8. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	454,785,000	147,863,703	174,215,173	776,863,876
Total	1,154,900	81594639503	85128,9853	55694639456
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: Various Funds

Other Funds: Various Funds

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Core funding for the state's contribution for retirement, life insurance, and long-term disability from the various state funds from which salaries of state employees are paid, to the State Retirement Contributions Fund.

In FY 2024, the state employee retirement employer contribution rate is 27.26% of pay, and the judicial retirement employer contribution rate is 59.83% of pay, as certified by the MOSERS Board of Trustees. The long term disability contribution rate is 0.400% of pay, and the retiree basic life insurance contribution rate is 0.115% of pay. The basic life insurance contribution rate is 0.237% of pay.

On September 21, 2023, the MOSERS Board of Trustees certified the FY 2025 state employee retirement employer contribution rate will be 28.75% of pay and the judicial retirement employer contribution rate will be 61.34% of pay.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit 3, 0814B

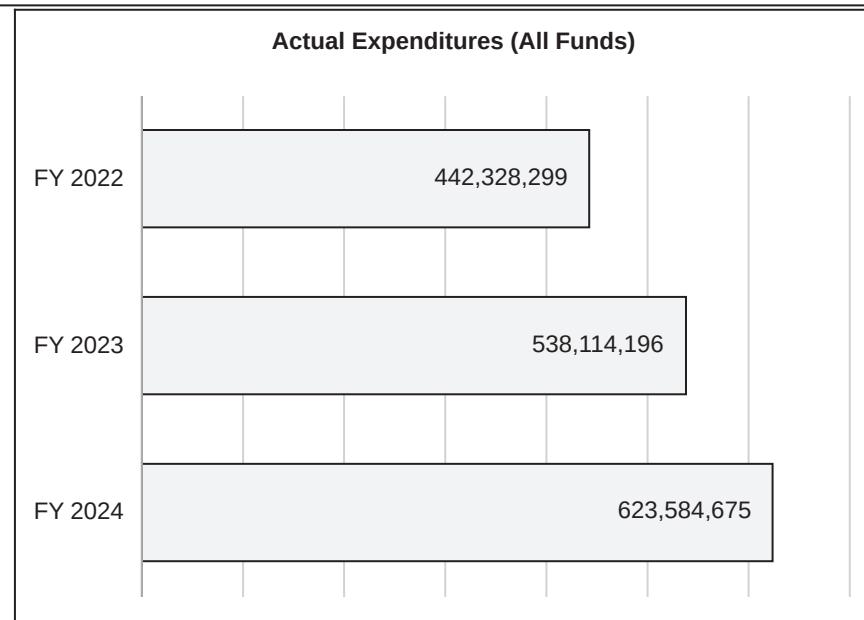
Retirement System Transfer

CORE - Retirement System Transfer

Bill Section 0, .16,

1. FINANCIAL / HISTORY

	FY 2022	FY 2023	FY 2021	FY 2022, Current Yr. as of H21I21
	Actual	Actual	Actual	
Appropriations (All Funds)	547,647,418	681,346,806	718,216,003	776,863,876
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(6,892,450)	(28,500)
Plus Transfers In	0	0	6,892,450	28,500
Budget Authority (All Funds)	547,647,418	681,346,806	718,216,003	776,863,876
Actual Expenditures (all Fund	442,328,299	538,114,196	623,584,675	N/A
Unexpended (All Funds)	105,319,119	143,232,610	94,631,328	N/A
Unexpended by Fund:				
General Revenue	61,397,657	90,666,468	5,905,063	N/A
Federal	24,195,679	20,388,804	24,347,305	N/A
Other	19,725,783	32,177,338	64,378,959	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 3, 0814B

Retirement System Transfer

Bill Section 0, .16,

.. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	1,194,900	8159463503	851928,953	55694639456	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	1,194,900	8159463503	851928,953	55694639456	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 3, 0814B

Retirement System Transfer

Bill Section 0, .16,

CORE - Retirement System Transfer

	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	454,785,000	147,863,703	174,215,173	776,863,876	
	Total	0.00	1,154,900	8159463503	851928,953	55694639456	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 3, 0814B

Retirement System Transfer

Bill Section 0, .16,

CORE - Retirement System Transfer

Summary of the Core Qy Expenditure Types

Account	FY21 Budget		FY21 Actual		FY2, Budget		FY2, Actual as of H21i21		FY26 DTRE7		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	718,216,003	0.00	623,584,675	0.00	776,863,876	0.00	54,968,294	0.00	776,863,876	0.00	0	0.00
Total TRF	5849286903	0.00	6239 41955,	0.00	55694639456	0.00	,1946492H1	0.00	55694639456	0.00	0	0.00
Grand Total	5849286903	0.00	6239 41955,	0.00	55694639456	0.00	,1946492H1	0.00	55694639456	0.00	0	0.00

NEW DECISION ITEM**RANK: OF****Budget Unit 350148B****Office of Administration****Employee Benefits****MOSERS Transfer Rate Increase****DI# NOP.35B.010****Bill Section 5.465****1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	11,389,000	2,294,297	0	13,683,297
Total	11,389,000	2,294,297	0	13,683,297
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1165:OA Information Technology Federal and Other

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Adjustments are necessary in FY2026 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 28.75% to 30.25%, as well as the judge's retirement contribution rate decrease from 61.34% to 60.54%, as approved by the MOSERS Board of Trustees.

On September 19th, 2024, the MOSERS Board of Trustees certified that the FY2026 state employee retirement contribution rate will be 30.25% and the judges retirement contribution rate will be 60.54%.

NEW DECISION ITEM

RANK: OF

Budget Unit 350148B

Office of Administration

Employee Benefits

MOSERS Transfer Rate Increase

DI# NOP.35B.010

Bill Section 5.465

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The state employee retirement contribution rate in FY26 is 30.25% and the judge's retirement contribution rate is 60.54%, as approved by the MOSERS Board of Trustees. The long term disability contribution rate is 0.400%, the basic life insurance contribution rate is 0.237%, and the retiree basic life insurance contribution rate is 0.115%. This request is for the projected increase needed in FY25 due to the contribution rate increase from FY25 to FY26.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0

782ZZZZ:Appropriated Transfers Out St	11,389,000		2,294,297		0		13,683,297		0
Total TRF	11,389,000		2,294,297		0		13,683,297		0
Grand Total	11,389,000	0.00	2,294,297	0.00	0	0.00	13,683,297	0.00	0

Budget Object Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

. ORE DE. S OC TEL

Employee Benefits

Retirement System . Other

. ORE - Retirement System . Other

Approved Anu 5B08Hb)

) UI Section 0B410

84. ORE F C I C. I NSALL I RY

FY 2026 Department Request			
GR	Federal	Other	Total
PS	0	0	776,863,876
EE	0	0	0
PSD	0	0	0
TRF	0	0	0
Total	0	0	116,965,916
FTE	0400	0400	0400
Est4FrMe	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1701:Missouri State Employees Retirement and Benefit Fun

FY 2026 Governor's Recommended			
GR	Federal	Other	Total
PS	0	0	0
EE	0	0	0
PSD	0	0	0
TRF	0	0	0
Total	0	0	0
FTE	0400	0400	0400
Est4FrMe	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

24. ORE DES. R PT OC

Adjustments are necessary in FY2025 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 27.26% to 28.75%, as well as the judge's retirement contribution rate increase from 59.83% to 61.34%, as approved by the MOSERS Board of Trustees.

On September 21st, 2023, the MOSERS Board of Trustees certified that the FY2025 state employee retirement contribution rate will be 28.75% and the judges retirement contribution rate will be 61.34%.

54PROGRI L N ST CG i list proMrams Uncluded in ths core gunduM

N/A

. ORE DE. S OC TEL

Employee) enegis

) udMet Anu 5B08Hb)

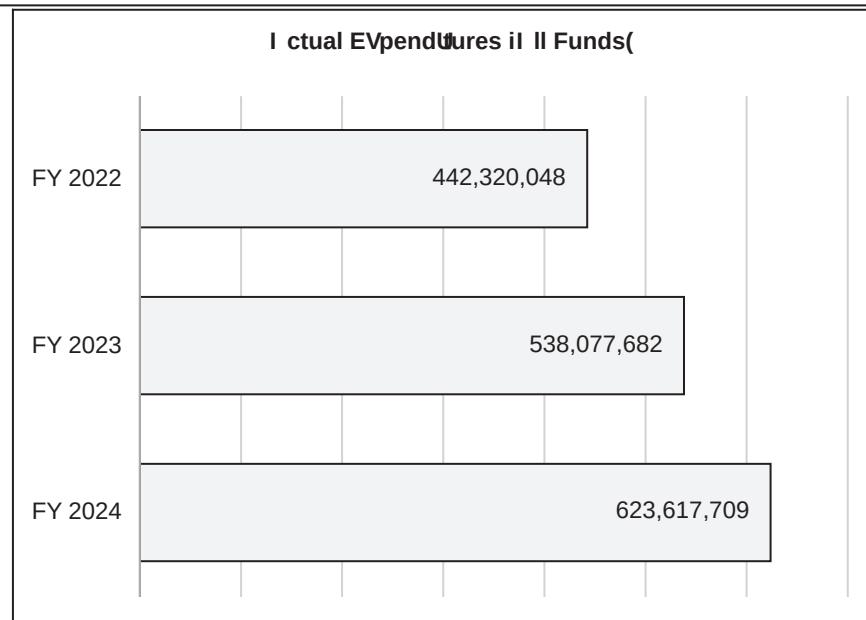
Revolving Fund . ontryutlons

. ORE -Revolving Fund . ontryutlons

) UI Section 0B4H10

H&F CI C. INx STORY

	FY 2022	FY 2025	FY 202H	FY 202B
	Actual	Actual	Actual	Current Yr4 as of b/2H2H
Appropriations (All Funds)	520,446,933	634,858,703	718,216,003	776,863,876
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	520,446,933	634,858,703	718,216,003	776,863,876
Actual Expenditures (all Fund	442,320,048	538,077,682	623,617,709	N/A
Unexpended (All Funds)	78,126,885	96,781,021	94,598,294	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	78,126,885	96,781,021	94,598,294	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

. ORE DE. S OC TEL

Employee) enegis

) udMet Anl 5B08Hb)

Retirement Stem . ontrlyutlons

) UI Section 0B4H10

. ORE -Retirement Stem . ontrlyutlons

B4. ORE RE. OC. NI T OC DETI N

) udMet . lass	FTE	GR	FED	OTxER	TOTI N	EVplanatlon
TI FP I gter j ETOES							
PS	0.00	0	0	776,863,876	776,863,876		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0400	0	0	116,965,916	116,965,916		
One-Times							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0400	0	0	0	0		
FY 26) eMunum. ore							
PS	0.00	0	0	776,863,876	776,863,876		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0400	0	0	116,965,916	116,965,916		

Department Request I dQstments

. ORE DE. S OC TEL

Employee) enegis

) udMet Anu 5B08Hb)

Retirement Stem . ontrlyutlons

) UI Section 0B4H0

. ORE -Retirement Stem . ontrlyutlons

) udMet lass	FTE	GR	FED	OTx ER	TOTI N	EVplanat&n
Cet Department Request I dQstments		0400	0	0	0	0	
Department Request . ore							
	PS	0.00	0	0	776,863,876	776,863,876	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0400	0	0	116,965,916	116,965,916	
Governor's Recommended . ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0400	0	0	0	0	

. ORE DE. S OC TEL

Employee) enegis

) udMet Anu 5B08Hb)

Retirement Stem . ontryutlons

. ORE -Retirement Stem . ontryutlons

) UI Section 0B410

Summary of the . ore yf EVpenditure Tfpes

Iccount	FY2H) udMet		FY2HI ctual		FY2B) udMet		FY2BI ctual as ogb/2H2H		FY26 DTRE7		FY26 Gj RE.	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	718,216,003	0.00	623,617,709	0.00	776,863,876	0.00	54,946,672	0.00	776,863,876	0.00	0	0.00
Total PS	189,286,005	0400	625,681,10b	0400	116,965,916	0400	84,612	0400	116,965,916	0400	0	0400
Grand Total	189,286,005	0400	625,681,10b	0400	116,965,916	0400	84,612	0400	116,965,916	0400	0	0400

NEW DECISION ITEM

RANKB OF

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Empl7ee gene:7s

MOSERS Rate Increase Contr7y

DI# NOP.35g.011

g7l Sect7on 5.(40

1. AMOUNT OF REQUEST

	GR	FY 2026 Department Request		
		Federal	Other	Total
PS	0	0	13,683,297	13,683,297
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	13,683,294	13,683,294
FTE	0.00	0.00	0.00	0.00

Est. Fr7hi e	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

	GR	FY 2026 Governor's Recommended		
		Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fr7hi e	0	0	0	0
<i>Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: 1701:Missouri State Employees Retirement and Benefit Fund

Non-Counts: 1701:Missouri State Employees Retirement and B \$13,683,297

2. THIS REQUEST CAN gE CATEGORIZED ASB

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This appropriation pays the state's employee retirement contribution to Missouri State Employees' Retirement System (MOSERS) from the designated fund that receives transfers from various funds that pay employee salaries, known as the State Retirement Contributions Fund.

This request matches the MOSERS Rate Increase transfer request.

NEW DECISION ITEM

RANKB OF

Office: Administration

Building Unit 3501(9g)

Employee Benefits

MOSERS Rate Increase Contract

DI# NOP.35g.011

g 71 Section 5.(40)

(. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. Who did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If yes, based on what information, does request relate to TAPPiscal note? If not, explain briefly. Details of both portions of the request are one-time and how those amounts were calculated.)

This request matches the MOSERS transfer request. This is a non-count appropriation.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Fringe Benefits	0	0.00	0	0.00	13,683,297	0.00	13,683,297	0.00	0
Total PS	0	0.00	0	0.00	13,683,294	0.00	13,683,294	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	13,683,294	0.00	13,683,294	0.00	0
Budget Object Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

CORE DECISION ITEM

Employee Benefits

Accelerated Contributions

CORE - Accelerated Contributions

Budget Unit 350151B

Bill Section 05.475

1. CORE FINANCIAL SUMMARY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	367,966,000	0	0	367,966,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	367,966,000	0	0	367,966,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

This funding was added in FY23 to allow for a change in the timing of the annual pension payments. The funding allows the GR portion to be paid in July instead of equally throughout the year. Only GR is included in this request to ensure the federal and other funds which participate in paying for employee benefits are not affected.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit 350151B

Accelerated Contributions

CORE - Accelerated Contributions

Bill Section 05.475

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/24/24
Appropriations (All Funds)	0	367,966,000	367,966,000	367,966,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	367,966,000	367,966,000	367,966,000
Actual Expenditures (all Fund	0	300,000,000	230,000,000	N/A
Unexpended (All Funds)	0	67,966,000	137,966,000	N/A

Actual Expenditures (All Funds)

Actual Expenditures (All Funds)

Year	Expenditure
FY 2022	
FY 2023	300,000,000
FY 2024	230,000,000

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350151B

Accelerated Contributions

Bill Section 05.475

CORE - Accelerated Contributions

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFP After VETOES							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350151B

Accelerated Contributions

Bill Section 05.475

CORE - Accelerated Contributions

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	367,966,000	0	0	367,966,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	367,966,000	0	0	367,966,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350151B

Accelerated Contributions

CORE - Accelerated Contributions

Bill Section 05.475

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	367,966,000	0.00	230,000,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00
Total PS	367,966,000	0.00	230,000,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00
Grand Total	367,966,000	0.00	230,000,000	0.00	367,966,000	0.00	367,966,000	0.00	367,966,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits

Teacher Retirement Contribution

CORE - Teacher Retirement Contribution

Budget Unit 350152B

Bill Section 05.480

1. CORE FINANCIAL SUMMARY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	60,000	0	0	60,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	60,000	0	0	60,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Core funding for contributions by the state for employees who are members of the Public School Retirement System, in accordance with Section 104.342, RSMo. There are no new members to this group of employees. This request represents a core reduction of \$20,000.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

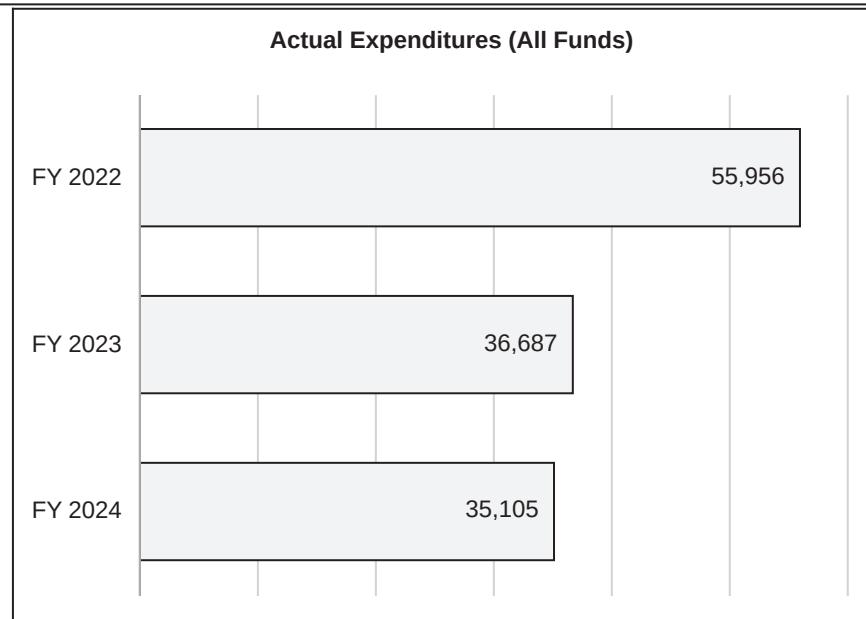
Budget Unit 350152B

Teacher Retirement Contribution

Bill Section 05.480

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Current Yr. as of 9/24/24
	Actual	Actual	Actual	Actual	
Appropriations (All Funds)	60,000	60,000	60,000	60,000	
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)*	0	0	0	0	
Less Transfers Out	0	0	0	0	
Plus Transfers In	0	0	0	0	
Budget Authority (All Funds)	60,000	60,000	60,000	60,000	
Actual Expenditures (all Fund	55,956	36,687	35,105	N/A	
Unexpended (All Funds)	4,044	23,313	24,895	N/A	
Unexpended by Fund:					
General Revenue	4,044	23,313	24,895	N/A	
Federal	0	0	0	N/A	
Other	0	0	0	N/A	



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350152B

Teacher Retirement Contribution

Bill Section 05.480

CORE - Teacher Retirement Contribution

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350152B

Teacher Retirement Contribution

Bill Section 05.480

CORE - Teacher Retirement Contribution

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	60,000	0	0	60,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350152B

Teacher Retirement Contribution

Bill Section 05.480

CORE - Teacher Retirement Contribution

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	60,000	0.00	35,105	0.00	60,000	0.00	3,001	0.00	60,000	0.00	0	0.00
Total PS	60,000	0.00	35,105	0.00	60,000	0.00	3,001	0.00	60,000	0.00	0	0.00
Grand Total	60,000	0.00	35,105	0.00	60,000	0.00	3,001	0.00	60,000	0.00	0	0.00

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Employee Benefits

Deferred Compensation Transfer

I ORE -Deferred Compensation Transfer

Hud(et Mng 8, 01, 8H

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FY 2026 Department Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	15,678,528	6,316,575	12,531,888	34,526,991
Total	1,9549 24	698169 5,	129 819144	839 269 . 1

FTE 0 00 0 00 0 00 0 00

Est Frng(e 0 0 0 0 0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: Various Funds

Other Funds: Various Funds

FY 2026 Governor's Recommended

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0 00 0 00 0 00 0 00

Est Frng(e 0 0 0 0 0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2 ORE DESI RNPMDA

Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.

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N/A

I ORE DEI NSMDA NEi

Employee Benefits

Deferred Comp Transfer

I ORE -Deferred Comp Transfer

Hud(et Mng 8, 01, 8H

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3 CEFALAI NLU / HISTORY

	FY 2022	FY 2028	FY 2023	FY 2024 I urrent Yr as o 123123	Actual Expenditures fLL Fundsy
	Actual	Actual	Actual		
Appropriations (All Funds)	0	34,526,991	34,526,991	34,526,991	FY 2022
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)*	0	0	0	0	
Less Transfers Out	0	0	(292,770)	(86,100)	
Plus Transfers In	0	0	292,770	86,100	
Budget Authority (All Funds)	0	34,526,991	34,526,991	34,526,991	FY 2023
Actual Expenditures (all Fund	0	24,925,302	28,859,976	N/A	
Unexpended (All Funds)	0	9,601,689	5,667,015	N/A	
Unexpended by Fund:					
General Revenue	0	3,431,725	1,377,664	N/A	FY 2024
Federal	0	4,771,906	1,074,804	N/A	
Other	0	1,398,058	3,214,548	N/A	

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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	Hud(et I lass	FTE	GR	FED	OT/ ER	TOTLU	Explanatgn
TL FP L)ter VETOES							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991		
Total	0 00	1, 9549 24	69169 5,	129 819444	839 269 . 1		
One-Times							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0 00	0	0	0	0		
FY 26 He(gng(I ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991		
Total	0 00	1, 9549 24	69169 5,	129 819444	839 269 . 1		
Department Request Ldjustments							

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			Hud(et I lass	FTE	GR	FED	OT/ ER	TOTL U	Explanatgn
Core Reallocation	CRA.35B.027	T1299	TRF	0.00	0	0	0	0	Core Reallocation to reduce authority from the Industrial Hemp Fund and DMH Stimulus Fund which are no longer active.
Core Reallocation	CRA.35B.027	T1300	TRF	0.00	0	0	0	0	Core Reallocation to reduce authority from the Industrial Hemp Fund and DMH Stimulus Fund which are no longer active.
Act Department Request Ldjustments				0 00	0	0	0	0	
Department Request I ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	15,678,528	6,316,575	12,531,888	34,526,991	
			Total	0 00	1, 95549 24	698169 5,	129 819444	839 269 . 1	
Governor's Recommended I ore			PS	0.00	0	0	0	0	
			EE	0.00	0	0	0	0	
			PD	0.00	0	0	0	0	
			TRF	0.00	0	0	0	0	
			Total	0 00	0	0	0	0	

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Lccount	FY23 Hud(et		FY23 Lctual		FY2, Hud(et		FY2, Lctual as o) . l23l23		FY26 DTRE7		FY26 GVREI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	34,526,991	0.00	28,859,976	0.00	34,526,991	0.00	2,478,396	0.00	34,526,991	0.00	0	0.00
Total TRF	839 269 . 1	0 00	2494, . 9 56	0 00	839 269 . 1	0 00	2985498. 6	0 00	839 269 . 1	0 00	0	0 00
Grand Total	839 269 . 1	0 00	2494, . 9 56	0 00	839 269 . 1	0 00	2985498. 6	0 00	839 269 . 1	0 00	0	0 00

CORE DECISION ITEM

Employee Benefits

Highway Patrol Deferred Comp Transfer

CORE - Highway Patrol Deferred Comp

Budget Unit , 40. 4/ B

Bill Section 043 50

. 3 CORE FINANCIAL SUMMARY

FY 2026 Department Request				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	273,009	273,009
Total	0	0	21, 905	21, 905
FTE	0300	0300	0300	0300
Est3Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

FY 2026 Governor's Recommended				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0300	0300	0300	0300
Est3Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

23CORE DESCRIPTION

Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.

, 3 PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit , 40. 4/ B

Highway Patrol Deferred Comp Transfer

CORE - Highway Patrol Deferred Comp

Bill Section 043 50

I 3 FINANCIAL HISTORY

	FY 2022	FY 202,	FY 202/	FY 2024	Actual Expenditures (All Funds)
	Actual	Actual	Actual	Current Yr3 as of 5/2/24	
Appropriations (All Funds)	0	273,009	273,009	273,009	FY 2022
Less Reverted (All Funds)	0	(8,190)	(8,190)	(8,190)	
Less Restricted (All Funds)*	0	0	0	0	
Less Transfers Out	0	0	0	0	
Plus Transfers In	0	0	0	0	
Budget Authority (All Funds)	0	264,819	264,819	264,819	FY 2023
Actual Expenditures (all Fund	0	0	0	N/A	
Unexpended (All Funds)	0	264,819	264,819	N/A	
Unexpended by Fund:					
General Revenue	0	0	0	N/A	FY 2024
Federal	0	0	0	N/A	
Other	0	264,819	264,819	N/A	

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit , 40. 4/ B

Highway Patrol Deferred Comp Transfer

Bill Section 043 50

CORE - Highway Patrol Deferred Comp

43CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	EVplanation
TAFF After j ETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	Total	0300	0	0	21, 905	21, 905	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	Total	0300	0	0	21, 905	21, 905	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit , 40. 4/ B

Highway Patrol Deferred Comp Transfer

Bill Section 043 50

CORE - Highway Patrol Deferred Comp

	Budget Class	FTE	GR	FED	OTHER	TOTAL	EVplanation
Net Department Request Adjustments		0300	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	273,009	273,009	
	Total	0300	0	0	21, 905	21, 905	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0300	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit , 40. 4/ B

Highway Patrol Deferred Comp Transfer

Bill Section 043 50

CORE - Highway Patrol Deferred Comp

Summary of the Core Qy EVpenditure Types

Account	FY2/ Budget		FY2/ Actual		FY24 Budget		FY24 Actual as of 5/2/ 21		FY26 DTRE7		FY26 Gj REC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	273,009	0.00	0	0.00	273,009	0.00	0	0.00	273,009	0.00	0	0.00
Total TRF	21, 905	0300	0	0300	21, 905	0300	0	0300	21, 905	0300	0	0300
Grand Total	21, 905	0300	0	0300	21, 905	0300	0	0300	21, 905	0300	0	0300

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Employee Benefits

Deferred Compensation

ORE -Deferred Compensation

July 1, 2008

UI Section 04B

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FY 2026 Department Request				
GR	Federal	Other	Total	
PS	0	0	34,800,000	34,800,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1,500,000	1,500,000
FTE	040	040	040	040
Est4FrMe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1706:MO ST Employees Deferred Comp Incentive Plan Adm

FY 2026 Governor's Recommended				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	040	040	040	040
Est4FrMe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

24. ORE DES. R PT OC

Funding would continue the approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the deferred compensation program. Section 105.927 authorizes a deferred compensation match of up to \$75/month.

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N/A

. ORE DE. S OC TEL

Employee Benefits

July 1, 2018)

Deferred Compensations

ORE -Deferred Compensations

in Section 04B

4. BUDGET STORY

	FY 2022	FY 2021	FY 2020	FY 2021 Current Yr4 as of B2, H2
	Actual	Actual	Actual	
Appropriations (All Funds)	0	34,800,000	34,800,000	34,800,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	0	34,800,000	34,800,000	34,800,000
Actual Expenditures (all Fund)	0	24,914,239	28,871,172	N/A
Unexpended (All Funds)	<u>0</u>	<u>9,885,761</u>	<u>5,928,828</u>	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	9,885,761	5,928,828	N/A

Actual Expenditures in All Funds				
FY 2022				
FY 2023				24,914,239
FY 2024				28,871,172

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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) udMet . lass	FTE	GR	FED	OTbER	TOTI N	E/ planatlon
TI FP I gter xETOES							
PS	0.00	0	0	34,800,000	34,800,000	0	0
EE	0.00	0	0	0	0	0	0
PD	0.00	0	0	0	0	0	0
TRF	0.00	0	0	0	0	0	0
Total	0400	0	0	1, 5009000	1, 5009000	0	0
One-Times							
PS	0.00	0	0	0	0	0	0
EE	0.00	0	0	0	0	0	0
PD	0.00	0	0	0	0	0	0
TRF	0.00	0	0	0	0	0	0
Total	0400	0	0	0	0	0	0
FY 26) eMunum. ore							
PS	0.00	0	0	34,800,000	34,800,000	0	0
EE	0.00	0	0	0	0	0	0
PD	0.00	0	0	0	0	0	0
TRF	0.00	0	0	0	0	0	0
Total	0400	0	0	1, 5009000	1, 5009000	0	0
Department Request I dVstments							

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Cet Department Request I dVstments		0400	0	0	0	0	
Department Request . ore							
	PS	0.00	0	0	34,800,000	34,800,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0400	0	0	1, 5009000	1, 5009000	
Governor's Recommended . ore							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0400	0	0	0	0	

. ORE DE. S OC TEL

Employee Benefits

Actual FY108

Deferred Employee Benefits

ORE -Deferred Employee Benefits

by Section 04B

Summary of the following Expenses

Account	FY2, Actual		FY2, Actual		FY2, Actual		FY2, Actual as of B2, H2		FY26 DTREQ		FY26 GxRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	34,800,000	0.00	28,871,172	0.00	34,800,000	0.00	2,478,481	0.00	34,800,000	0.00	0	0.00
Total PS	1,950,000	0.00	25,578,972	0.00	1,950,000	0.00	29,759.58	0.00	1,950,000	0.00	0	0.00
Grand Total	1,950,000	0.00	25,578,972	0.00	1,950,000	0.00	29,759.58	0.00	1,950,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits

Budget Unit 950356B

Unemployment Benefits

CORE - Unemployment Benefits

Bill Section 05.500

3. CORE FINANCIAL SUMMARY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,430,053	784,000	1,616,000	4,830,053
TRF	0	0	0	0
Total	21,901059	48,1000	316361000	,18901059
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: Various Funds

Other Funds: Various Funds

2. CORE DESCRIPTION

Pursuant to Section 288.090, RSMo, this centralized appropriation is requested to reimburse the Division of Employment Security for all departments' charges to the unemployment compensation fund for unemployment benefits paid to former state employees. The State, as a governmental entity, reimburses the Division of Employment Security for unemployment charges paid in lieu of contributions. At the end of each calendar quarter, the Division of Employment Security bills state agencies for an amount equal to the full amount of regular benefits, plus extended benefits, paid during such quarter that is attributable to service for the employee of such agency.

9. PROGRAM LISTING (list programs included in this core funding)

N/A

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

CORE DECISION ITEM

Employee Benefits

Budget Unit 950356B

Unemployment Benefits

CORE - Unemployment Benefits

Bill Section 05.500

, . FINANCIAL / I STORY

	FY 2022	FY 2029	FY 2021	FY 2025
	Actual	Actual	Actual	Current Yr. as of H2, l2,
Appropriations (All Funds)	4,835,534	4,835,534	4,830,053	4,830,053
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(38,534)	0
Plus Transfers In	0	0	38,534	0
Budget Authority (All Funds)	4,835,534	4,835,534	4,830,053	4,830,053
Actual Expenditures (all Fund	969,972	923,959	1,070,137	N/A
Unexpended (All Funds)	3,865,562	3,911,575	3,759,916	N/A
Unexpended by Fund:				
General Revenue	1,883,506	1,900,018	1,843,581	N/A
Federal	547,352	577,827	538,985	N/A
Other	1,434,704	1,433,730	1,377,350	N/A

Actual Expenditures (All Funds)				
FY 2022				969,972
FY 2023				923,959
FY 2024				1,070,137

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 950356B

Unemployment Benefits

Bill Section 05.500

CORE - Unemployment Benefits

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	21,901059	48,100	316361000	,18901059	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	21,901059	48,100	316361000	,18901059	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 950356B

Unemployment Benefits

Bill Section 05.500

CORE - Unemployment Benefits

	Budget Class	FTE	GR	FED	OT/ ER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	2,430,053	784,000	1,616,000	4,830,053	
	TRF	0.00	0	0	0	0	
	Total	0.00	21,901059	48,100	316361000	,18901059	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 950356B

Unemployment Benefits

CORE - Unemployment Benefits

Bill Section 05.500

Summary of the Core Qy Expenditure Types

Account	FY2, Budget		FY2, Actual		FY25 Budget		FY25 Actual as of 12/12/2023		FY26 DTRE7		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	4,830,053	0.00	1,070,137	0.00	4,830,053	0.00	0	0.00	4,830,053	0.00	0	0.00
Total PSD	,18901059	0.00	310401394	0.00	,18901059	0.00	0	0.00	,18901059	0.00	0	0.00
Grand Total	,18901059	0.00	310401394	0.00	,18901059	0.00	0	0.00	,18901059	0.00	0	0.00

3 ORE DE3.S.O .TEA

Employee Benefits

Highway Patrol - Employment Benefits

3 ORE -5 Highway Patrol - Employment Benefits

Employee Benefits

Highway Patrol

193 ORE F. C 3.CI SNAACRY

FY 2026 Department Request			
GR	Federal	Other	Total
PS	0	0	0
EE	0	0	0
PSD	0	0	100,000
TRF	0	0	0
Total	0	0	100,000
FTE	0900	0900	0900
Est9FrInUe	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1644:State Highways and Transportation Department Fund

FY 2026 Governor's Recommended			
GR	Federal	Other	Total
PS	0	0	0
EE	0	0	0
PSD	0	0	0
TRF	0	0	0
Total	0	0	0
FTE	0900	0900	0900
Est9FrInUe	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

293 ORE DES3.R.PT.O

Core funding for the State's payment of unemployment benefits for former employees of the Highway Patrol.

55PROGRCA I .ST. G illst proUrams Included in this core funding

N/A

3 ORE DE3.S.O .TEA

Employee Benefits

Actual Net Mandates

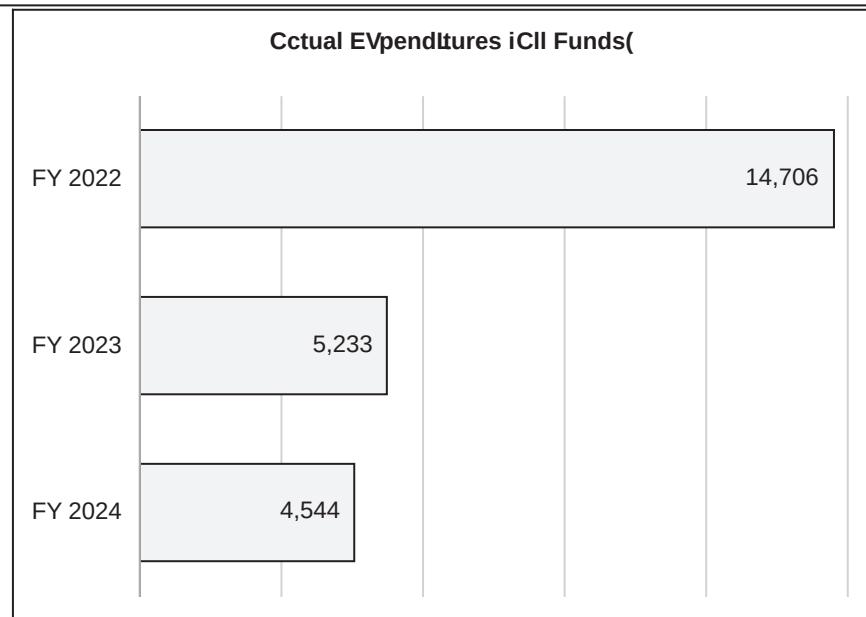
Statewide Patrol - Employment Benefits

III Section 0B0H

3 ORE -5 WhBaf Patrol - Nnemplof ment) enegts

45F. C 3.CI y .STORY

	FY 2022	FY 202M	FY 2024	FY 202H
	Actual	Actual	Actual	Current Year as of 1/24/24
Appropriations (All Funds)	100,000	100,000	100,000	100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	100,000	100,000	100,000	100,000
Actual Expenditures (all Fund	14,706	5,233	4,544	N/A
Unexpended (All Funds)	85,294	94,767	95,456	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	85,294	94,767	95,456	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

3 ORE DE3.S.O .TEA

Employee Benefits

Unutilized Vacation

Police Patrol - Employment Benefits

Unutilized Vacation

3 ORE -5 Police Patrol - Employment Benefits

Unutilized Vacation

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	Unutilized 3 class	FTE	GR	FED	OTyER	TOTCI	Explanation
TCFP Coter j ETOES							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	100,000	100,000	100,000	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	100,000	100,000	100,000	
One-Times							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	0	0	0	
FY 26) eUnnnInU3 ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	100,000	100,000	100,000	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	100,000	100,000	100,000	
Department Request Cdbustments							

3 ORE DE3.S.O .TEA

Employee Benefits

Unsettled Mandates

Police Patrol - Employment Benefits

Unsettled Mandates

3 ORE -5 Police Patrol - Employment Benefits

Unsettled Mandates

	Unsettled Classification	FTE	GR	FED	OTYER	TOTCI	Explanation
Net Department Request Adjustments		0900	0	0	0	0	
Department Request Totals							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	100,000	100,000		
TRF	0.00	0	0	0	0	0	
Total	0900	0	0	100,000	100,000		
Governor's Recommended Totals							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0900	0	0	0	0		

3 ORE DE3 .S.O .TEA

Employee Benefits

Actual Net MDH

WCB Patrol - Employment Benefits

III Section OH&DH

Summary of the Three Categories of Expenditure Types

Category	FY24 Actual		FY24 Actual		FY2H Actual		FY2H Actual as of 12/31/24		FY26 DTR		FY26 General Revenue	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	100,000	0.00	4,544	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00
Total PSD	100,000	0.00	4,544	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00
Grand Total	100,000	0.00	4,544	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00

I ORE DEI NSMDA NEi

Employee Benefits

Missouri Consolidated Health Care Plan - Transfer

I ORE -C Missouri Consolidated Health Care Plan - Transfer

) ud(et Mng 140, 45)

) gl Sectgn 04 4, 0

, A ORE FMAI NLUSMi i LRY

FY 2026 Department Request				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	321,882,574	128,015,467	77,304,999	527,203,040
Total	12,95529483	,259,49868	8891039 ..	4289201930
FTE	0 00	0 00	0 00	0 00
Est Frng(e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: Various Funds

Other Funds: Various Funds

FY 2026 Governor's Recommended				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0 00	0 00	0 00	0 00
Est Frng(e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2 I ORE DESI RNPTMDA

The transfer core of \$527,203,040 is established for funding to allow Missouri Consolidated Health Care Plan (MCHCP) to provide self-insured medical plan options for state employees, retirees and their dependents. The transfer core request, based upon the actuarially-projected medical, pharmacy and MCHCP costs for FY 2026, is projected to not be sufficient to provide payment for member health care costs including medical and pharmacy trend. Actual claims results may differ from actuarial projections. CY2025 self-insured medical plan options include the Health Savings Account (HSA) Plan, the PPO 1250 Plan and the PPO 750 Plan. All medical plans include a prescription drug benefit. Active employees in the HSA Plan will receive an annual HSA contribution of \$500 for individual coverage and \$1,000 for family coverage. MCHCP offers a fully-insured Group Medicare Advantage Plan and a self-insured Employer Group Waiver Medicare Prescription Drug Plan to Medicare-primary retiree members. In addition, MCHCP offers an Employee Assistance Program (EAP) to active state employees and members of their household. The core budget request does not include a funding request for Other Post-Employment Benefits (OPEB).

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs.

I ORE DEI NSMDA NEi

Employee benefits

Individual Health Care Plan - Transfer

I ORE -C Individual Health Care Plan - Transfer

Individual Management 140, 45

Individual Section 04 4, 0

Additional assumptions include:

- 1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).
- 2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.
Employee only - 94.6 percent Employee and children - 93.9 percent
Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent
Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2024 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

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Medical plan options for active employees, retirees, and their dependents and an Employee Assistance program for active employees and members of their households. MCHCP additionally offers dental and vision coverage but premium for this coverage is paid entirely by the member with no available MCHCP premium subsidy.

I ORE DEI NSMDA NEi

Employee Benefits

Used in Mng 140,45

in Missouri Consolidated Health Care Plan - Transfer

in Section 044,0

3 CEFALAI NLUBNSTORY

	FY 2022	FY 2021	FY 2023	FY 2024
	Actual	Actual	Actual	Current Year as of 1/23/23
Appropriations (All Funds)	535,207,905	538,116,045	499,530,272	527,203,040
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(19,805,010)	(286,200)
Plus Transfers In	0	0	19,805,010	286,200
Budget Authority (All Funds)	535,207,905	538,116,045	499,530,272	527,203,040
Actual Expenditures (all Fund	483,982,155	489,988,251	485,406,725	N/A
Unexpended (All Funds)	51,225,750	48,127,794	14,123,547	N/A
Unexpended by Fund:				
General Revenue	31,927,102	38,553,175	3,849,575	N/A
Federal	17,905,879	12,436,202	10,112,570	N/A
Other	1,392,769	(2,861,583)	161,402	N/A

Actual Expenditures by Fund				
	FY 2022	FY 2023	FY 2024	
				483,982,155
				489,988,251
				485,406,725

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

I ORE DEI NSNDA NTEi

Employee Benefits

Indirect Mng 140, 45

Insurance Consolidated Health Care Plan - Transfer

Global Section 044, 0

I ORE -C Insurance Consolidated Health Care Plan - Transfer

4 I ORE REI OAI NULTND DETLN

	Indirect Cost Class	FTE	GR	FED	OTBER	TOTLU	Explanation
TEFP Letter VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	Total	0 00 12, 5529483 , 250, 4968	8891039 ..	428201930			
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0 00	0	0	0	0	
FY 26 Budget							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
	Total	0 00 12, 5529483 , 250, 4968	8891039 ..	428201930			
Department Request Adjustments							

I ORE DEI NSNDA NTEi

Employee Benefits

Indirect Mngt 140,45

involuntary Consolidated Health Insurance Plan - Transfer

Indirect Section 044,0

I ORE -C involuntary Consolidated Health Insurance Plan - Transfer

	Indirect FTE	GR	FED	OTBER	TOTLU	Explanation
Actual Department Request Adjustments	0 00	0	0	0	0	
Department Request Line						
PS	0.00	0	0	0	0	
EE	0.00	0	0	0	0	
PD	0.00	0	0	0	0	
TRF	0.00	321,882,574	128,015,467	77,304,999	527,203,040	
Total	0 00	12,552,9483	,250,4868	889,039..	428,201,930	

Governor's Recommended Line

PS	0.00	0	0	0	0
EE	0.00	0	0	0	0
PD	0.00	0	0	0	0
TRF	0.00	0	0	0	0
Total	0 00	0	0	0	0

I ORE DEI NSMDA NEi

Employee Benefits

Administrative 140,45

Missouri Consolidated Health Care Plan - Transfer

General Section 044,0

Summary of the Current Expenditure Totals

Account	FY23 Actual		FY23 Actual		FY24 Actual		FY24 Actual as of 1/23/23		FY26 DTRE7		FY26 GVREI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out State	499,530,272	0.00	485,406,725	0.00	527,203,040	0.00	43,480,542	0.00	527,203,040	0.00	0	0.00
Total TRF	3,910,282	0.00	354,806,824	0.00	428,201,930	0.00	31,850,932	0.00	428,201,930	0.00	0	0.00
Grand Total	3,910,282	0.00	354,806,824	0.00	428,201,930	0.00	31,850,932	0.00	428,201,930	0.00	0	0.00

NEW DECISION ITEM

RANKb OF

: udBet Ung 340149:

Office of Administration

Employee : enews

MCHCP Cost to Continue

DI# NOP.34: .009

: dgl Sectgn 4.410

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	14,648,036	5,157,392	3,441,553	23,246,981
Total	1, 86, 9836	48,4781 2	38 , 1843	238, 68 91
FTE	0.00	0.00	0.00	0.00

Est. FrngBe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. FrngBe	0	0	0	0
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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: 1135:Office of Administration Federal and Other

Other Funds: 1505:Office of Administration Revolving Administrative Trust Fund

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$23,246,981 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2025 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.

, . DESCRI: E THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. fHoy dgl 5ou determgne that the requested num(er owFTE y ere

NEW DECISION ITEM

RANKb OF

: udBet Ung 340149:

Owner of Admngstratgn

Employee : enews

MCHCP Cost to Continue

DI# NOP.34: .009

: d1 Sectgn 4.410

appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? (based on new legislation does request refer to TAPP vs. local note? Without explaining why. Details of high portions of the request are one-time and how those amounts were calculated.)

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs. Additional assumptions include:

1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).

2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.

3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.

Employee only - 94.6 percent Employee and children - 93.9 percent

Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent

Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent

4) Strive for Wellness incentive participation levels are based on CY 2024 participation.

5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).

6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

4. : BREAK DOWN THE REQUEST : Y : BUDGET OBJECT CLASS/JOB: CLASSIFICATION AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

: udBet Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
782ZZZZ: Appropriated Transfers Out St	14,648,036		5,157,392		3,441,553		23,246,981		0

NEW DECISION ITEM

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MCHCP Cost to Continue

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: udBet Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Tgme
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
Total TRF	1, 86, 9836		48147812		38 , 18443		232, 68 91		0
Grand Total	1, 86, 9836	0.00	48147812	0.00	38 , 18443	0.00	232, 68 91	0.00	0
: udBet Object Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Tgme
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW EISION ITEM
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BS 5.510		

PERFORM N EME S RES I

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Member Count by Relationship

	CY2022	CY2023	% Change
Members	84,721	85,901	1.4%
Subscriber	48,442	49,423	2.0%
Spouse	12,268	12,410	1.2%
Child	24,011	24,068	0.2%
Family Size Average	1.75	1.74	-0.6%
Average Age of Member	43.3	43.3	0.0%
Subscribers	54.2	54.0	-0.5%
Spouses	57.5	57.4	-0.1%
Child	14.0	14.0	0.1%

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Risk Band Profiles



The healthiest 28.6% of the population accounts for 1.1% of the total cost.
The least healthy 2.9% of the population accounts for 36.4% of the total cost.

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Net Pay PMPY Med & Rx by Plan

	CY2022	CY2023	% Change
Anthem PPO 750	\$10,721	\$11,247	4.9%
Anthem PPO 1250	\$6,160	\$6,706	8.9%
Anthem HSA	\$3,861	\$4,139	7.2%
Total	\$7,206	\$7,688	6.7%

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Employee (~~ene~~nts

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FY 2026 Department Request				
GR	Federal	Other	Total	
PS	0	0	527,203,040	527,203,040
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	12,9205940	12,9205940
FTE	0800	0800	0800	0800
Est8FrMi e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1765:Missouri Consolidated Health Care Plan Benefit Fund

FY 2026 Governor's Recommended				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0800	0800	0800	0800
Est8FrMi e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

28 ORE DES ~~RPTCO~~

The core of \$527,203,040 is established for funding to allow Missouri Consolidated Health Care Plan (MCHCP) to provide self-insured medical plan options for state employees, retirees and their dependents. The core request, based upon the actuarially-projected medical, pharmacy and MCHCP costs for FY 2026, is projected to not be sufficient to provide payment for member health care costs including medical and pharmacy trend. Actual claims results may differ from actuarial projections. CY2025 self-insured medical plan options include the Health Savings Account (HSA) Plan, the PPO 1250 Plan and the PPO 750 Plan. All medical plans include a prescription drug benefit. Active employees in the HSA Plan will receive an annual HSA contribution of \$500 for individual coverage and \$1,000 for family coverage. MCHCP offers a fully-insured Group Medicare Advantage Plan and a self-insured Employer Group Waiver Medicare Prescription Drug Plan to Medicare-primary retiree members. In addition, MCHCP offers an Employee Assistance Program (EAP) to active state employees and members of their household. The core budget request does not include a funding request for Other Post-Employment Benefits (OPEB).

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs.

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Employee (benefits

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Additional assumptions include:

- 1) Enrollment as of 9/1/2024 (total subscribers of 50,528 and total lives of 88,722 members).
- 2) No change in medical plan options in CY2026 from options available in CY2025. MCHCP has assumed no change in enrollment or plan selection from CY2024 to 2025/2026.
- 3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.
Employee only - 94.6 percent Employee and children - 93.9 percent
Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent
Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent
- 4) Strive for Wellness incentive participation levels are based on CY 2024 participation.
- 5) For Medicare members, MCHCP's subsidy percentage for retirees is 2.5 percent of the base plan premium for each year of service capped at 65 percent (26 years of service).
- 6) Self-insured program costs are determined through an actuarial analysis of the enrolled population to ascertain required claims needs. Administrative service fees are paid to the third party administrator (TPA) and pharmacy benefit manager (PBM) for administration of medical and pharmacy plans according to contract terms. Payment of claims for self-insured plans is the responsibility of MCHCP. The Medicare Advantage Plan is fully-insured; therefore, all medical claim costs are the responsibility of the contractor while pharmacy claims costs remain self-insured and are the responsibility of MCHCP. MCHCP does not purchase stop loss coverage, but rather self insures against catastrophic claims through the appropriation process. All contracts meeting dollar value thresholds are awarded through a competitive bid process.

58 PROGRNU ASTC G Bnt proi rams Mcluded M thM core fundMi H

Medical plan options for active employees, retirees, and their dependents and an Employee Assistance program for active employees and members of their households. MCHCP additionally offers dental and vision coverage but premium for this coverage is paid entirely by the member with no available MCHCP premium subsidy.

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Employee Benefits

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48 FUNDING STORY

	FY 2022	FY 2025	FY 2024	FY 2021 urrent Yr8 as of y124124
	Actual	Actual	Actual	
Appropriations (All Funds)	507,691,340	489,028,940	490,234,580	527,203,040
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	507,691,340	489,028,940	490,234,580	527,203,040
Actual Expenditures (all Fund	483,982,327	489,019,102	486,376,490	N/A
Unexpended (All Funds)	23,709,013	9,838	3,858,090	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	23,709,013	9,838	3,858,090	N/A

	Actual Expenditures by Fund			
FY 2022				
				483,982,327
FY 2023				
				489,019,102
FY 2024				
				486,376,490

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Employee (benefits
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	(budget and class	FTE	GR	FED	OT) ER	TOTNA	E/ planation
TNFP After xETOES							
PS	0.00	0	0	527,203,040	527,203,040		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	12,905.40	12,905.40		
One-Times							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	0	0		
FY 26 (new MnMire ore							
PS	0.00	0	0	527,203,040	527,203,040		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0.00	0	0	12,905.40	12,905.40		

Department Request Investments

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Employee (benefits

(budget and Line 51031y)

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	(budget et lass	FTE	GR	FED	OT) ER	TOTNA	E/ planation
Net Department Request Adjustments		0800	0	0	0	0	
Department Request							
PS	0.00	0	0	527,203,040	527,203,040		
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0800	0	0	12,905940	12,905940		
Governor's Recommended							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0800	0	0	0	0		

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Employee Benefits

(Audit and Line 151031y)

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Summary of the foregoing E/penditure Types

Nccount	FY24 (Audit et		FY24 Nctual		FY21 (Audit et		FY21 Nctual as of y124124		FY26 DTREQ		FY26 GxRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	490,234,580	0.00	486,376,490	0.00	527,203,040	0.00	43,480,636	0.00	527,203,040	0.00	0	0.00
Total PS	4y09549170	0800	47695, 694y0	0800	12, 905940	0800	4594709556	0800	12, 905940	0800	0	0800
Grand Total	4y09549170	0800	47695, 694y0	0800	12, 905940	0800	4594709556	0800	12, 905940	0800	0	0800

NEW DECISION ITEM

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Office of Administration

Employee Benefits

MCHCP Cost to Continue

DI# NOP.3wg.00b

1. AMOUNT OF REQUEST

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	23,246,981	23,246,981
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	23,286,941	23,286,941
FTE	0.00	0.00	0.00	0.00

Est. Fr7hi e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1765:Missouri Consolidated Health Care Plan Benefit Fund

Non-Counts: 1765:Missouri Consolidated Health Care Plan Bene \$23,246,981

2. THIS REQUEST CAN BE CATEGORIZED AS

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$23,246,981 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2025 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.

8. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. B7o: d7d f ou determine that the requested numyer o5FTE : ere

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fr7hi e	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

NEW DECISION ITEM

RANK(OF

Office of Administration

Guidelines Unit 301w0g

Employee Benefits

MCHCP Cost to Continue

g 71 Section www

DI# NOP.3wg.00b

appropriate? From : hat source or standard d7l f ou der7ve the requested levels o55und7hi ? Were alternat7ves such as outsourc7hi or automation considered? Is yased on ne: lei 7slat7on, does request t7e to TAFP 5scal note? 15not, expla7n : hf. Deta7 : h7ch port7ons o5the request are one-t7mes and ho: those amounts : ere calculated.)

State Contribution/Premium Assumptions: Significant assumptions in the calculation of the actuarially-projected costs include: 1) Actual premium equivalents for the first half FY2026 costs; and 2) Trend rates (active employee and non-Medicare retiree medical at 6.0%, Medicare retiree medical at 0%, and all pharmacy at 12.0%) for the second half FY2026 costs. Additional assumptions include:

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3) MCHCP subsidies for active employees differ by plan. The subsidies noted below are for the PPO 1250 plan and vary by coverage tier.

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Employee and spouse - 87.2 percent Employee, spouse and child - 87.6 percent

Employee and child - 93.4 percent Employee, spouse and children - 88.8 percent

4) Strive for Wellness incentive participation levels are based on CY 2024 participation.

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W 7REAK DOWN THE REQUEST g Y g UDGET Og JECT CLASS, JOg CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

g udi et Account Class/Joy Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE	DTREQ One-T7me DOLLARS
Fringe Benefits	0	0.00	0	0.00	23,246,981	0.00	23,246,981	0.00	0
Total PS	0	0.00	0	0.00	23,286,941	0.00	23,286,941	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0

NEW DECISION ITEM

RANK(OF

Office of Administration

Budget Unit 30100

Employee Benefits

MCHCP Cost to Continue

DI# NOP.3wg.00b

General Section www

Budget Account Class/Joy Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Grand Total	0	0.00	0	0.00	23,286,941	0.00	23,286,941	0.00	0
Budget Object Class/Joy Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

NEW EISION ITEM
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Member Count by Relationship

	CY2022	CY2023	% Change
Members	84,721	85,901	1.4%
Subscriber	48,442	49,423	2.0%
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Average Age of Member	43.3	43.3	0.0%
Subscribers	54.2	54.0	-0.5%
Spouses	57.5	57.4	-0.1%
Child	14.0	14.0	0.1%

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r r i s.

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Risk Band Profiles



The healthiest 28.6% of the population accounts for 1.1% of the total cost.
The least healthy 2.9% of the population accounts for 36.4% of the total cost.

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Net Pay PMPY Med & Rx by Plan

	CY2022	CY2023	% Change
Anthem PPO 750	\$10,721	\$11,247	4.9%
Anthem PPO 1250	\$6,160	\$6,706	8.9%
Anthem HSA	\$3,861	\$4,139	7.2%
Total	\$7,206	\$7,688	6.7%

CORE DECISION ITEM

Employee Benefits

Refund -Deductions Withheld in Error

CORE - Refund -Deductions Withheld in Error

Budget Unit 350162B

Bill Section 05.520

1. CORE FINANCIAL SUMMARY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	60,000	0	0	60,000
TRF	0	0	0	0
Total	60,000	0	0	60,000
 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
 FTE	 0.00	 0.00	 0.00	 0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Core funding to refund employee deductions withheld in error.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit 350162B

Refund -Deductions Withheld in Error

Bill Section 05.520

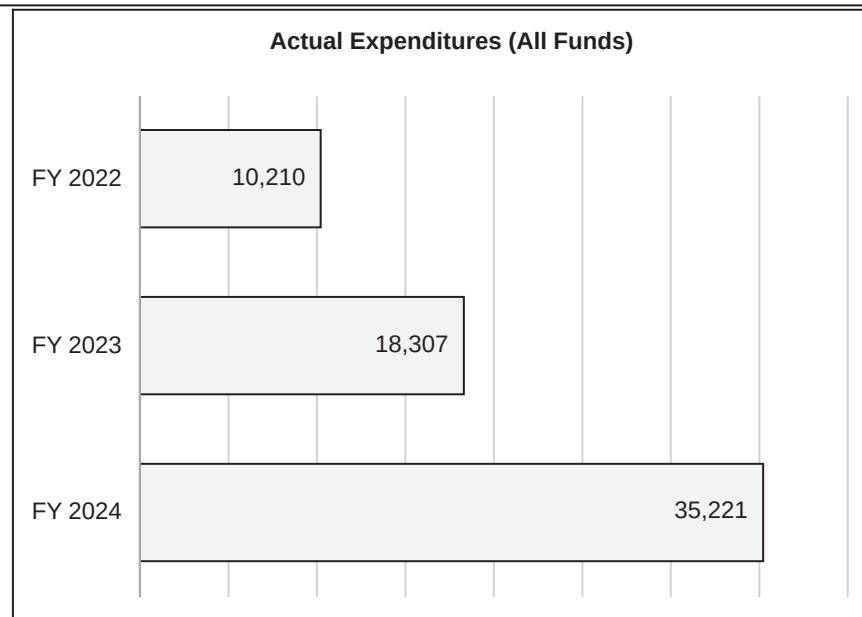
CORE - Refund -Deductions Withheld in Error

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Current Yr. as of 9/24/24
	Actual	Actual	Actual	Actual	
Appropriations (All Funds)	36,000	36,000	60,000	60,000	
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)*	0	0	0	0	
Less Transfers Out	0	0	0	0	
Plus Transfers In	0	0	0	0	
Budget Authority (All Funds)	36,000	36,000	60,000	60,000	
Actual Expenditures (all Fund	10,210	18,307	35,221	N/A	
Unexpended (All Funds)	25,790	17,693	24,779	N/A	

Unexpended by Fund:

General Revenue	25,790	17,693	24,779	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350162B

Refund -Deductions Withheld in Error

Bill Section 05.520

CORE - Refund -Deductions Withheld in Error

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350162B

Refund -Deductions Withheld in Error

Bill Section 05.520

CORE - Refund -Deductions Withheld in Error

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	60,000	0	0	60,000	
	TRF	0.00	0	0	0	0	
	Total	0.00	60,000	0	0	60,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350162B

Refund -Deductions Withheld in Error

Bill Section 05.520

CORE - Refund -Deductions Withheld in Error

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Refunds Expense	60,000	0.00	35,221	0.00	60,000	0.00	561	0.00	60,000	0.00	0	0.00
Total PSD	60,000	0.00	35,221	0.00	60,000	0.00	561	0.00	60,000	0.00	0	0.00
Grand Total	60,000	0.00	35,221	0.00	60,000	0.00	561	0.00	60,000	0.00	0	0.00

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FY 2026 Department Request

GR	Federal	Other	Total
PS	0	3,900,000	3,900,000
EE	0	0	0
PSD	0	0	0
TRF	0	0	0
Total	0	37,007,000	37,007,000

FTE	0900	0900	0900	0900
Est9FrMi e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1910:Missouri State Employees Voluntary Life Insurance Fu

FY 2026 Governor's Recommended

GR	Federal	Other	Total
PS	0	0	0
EE	0	0	0
PSD	0	0	0
TRF	0	0	0
Total	0	0	0

FTE	0900	0900	0900	0900
Est9FrMi e	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

29 ORE DES RPTCO

Office of administration administers a voluntary life insurance plan for the employees of the state of Missouri. This request is the core funding for payment to the life insurance company for payroll deductions deposited to the Missouri State Employees Voluntary Life Insurance Fund, per Section 105.1006, RSMo. Participating employees authorize deductions be made from their wages for the purpose of participation in such plan. All such insurance plans or policies to be offered pursuant to this plan shall have been reviewed and selected based on a competitive bidding process as established by such specifications and considerations as are deemed appropriate. The bid shall include the costs of administration incurred by the Office of Administration in implementing sections 105.1000 to 105.1020, RSMo, which shall be borne by the successful bidder.

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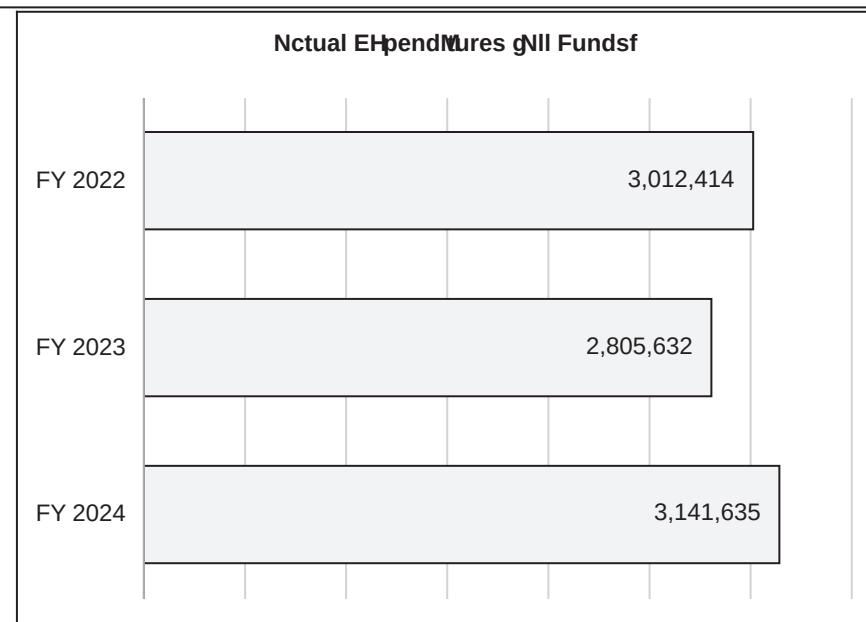
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	FY 2022	FY 2023	FY 2025	FY 202b urrent Yr9 as o(, ,25425
	Nctual	Nctual	Nctual	
Appropriations (All Funds)	3,900,000	3,900,000	3,900,000	3,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	3,900,000	3,900,000	3,900,000	3,900,000
Actual Expenditures (all Fund	3,012,414	2,805,632	3,141,635	N/A
Unexpended (All Funds)	887,586	1,094,368	758,365	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	887,586	1,094,368	758,365	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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TNFP N(ter BETOES							
PS	0.00	0	0	3,900,000	3,900,000		
EE	0.00	0	0	0	0		
PD	0.00	0	0	0	0		
TRF	0.00	0	0	0	0		
Total	0900	0	0	37,007000	37,007000		
One-Times							
PS	0.00	0	0	0	0		
EE	0.00	0	0	0	0		
PD	0.00	0	0	0	0		
TRF	0.00	0	0	0	0		
Total	0900	0	0	0	0		
FY 26 y ei MnMi ore							
PS	0.00	0	0	3,900,000	3,900,000		
EE	0.00	0	0	0	0		
PD	0.00	0	0	0	0		
TRF	0.00	0	0	0	0		
Total	0900	0	0	37,007000	37,007000		
Department Request Ndxustments							

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I et Department Request Ndxustments		0900	0	0	0	0	
Department Request ore							
PS	0.00	0	0	3,900,000	3,900,000		
EE	0.00	0	0	0	0		
PD	0.00	0	0	0	0		
TRF	0.00	0	0	0	0		
Total	0900	0	0	37,007,000	37,007,000		
Governor's Recommended ore							
PS	0.00	0	0	0	0		
EE	0.00	0	0	0	0		
PD	0.00	0	0	0	0		
TRF	0.00	0	0	0	0		
Total	0900	0	0	0	0		

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Nccount	FY25 y udi et		FY25 Nctual		FY2b y udi et		FY2b Nctual as o(, 45425		FY26 DTREj		FY26 GBRE	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	3,900,000	0.00	3,141,635	0.00	3,900,000	0.00	275,054	0.00	3,900,000	0.00	0	0.00
Total PS	37,007,000	090	37.5. 763b	090	37,007,000	090	2Qb70b5	090	37,007,000	090	0	090
Grand Total	37,007,000	090	37.5. 763b	090	37,007,000	090	2Qb70b5	090	37,007,000	090	0	090

CORE DECISION ITEM

Employee Benefits

Cafeteria Plan Contingency

CORE - Cafeteria Plan Contingency

Budget Unit 350164B

Bill Section 05.530

1. CORE FINANCIAL SUMMARY

FY 2026 Department Request				
GR	Federal	Other	Total	
PS	1	0	0	1
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

FY 2026 Governor's Recommended				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

Core funding to provide sufficient monies to reimburse participants in flexible medical cafeteria plan accounts early in the calendar year, per IRS regulations, from general revenue. Monies are repaid later in the calendar year. Since the state has moved to a twice-a-month payroll, the use of this appropriation has decreased. However, it is necessary to maintain compliance with IRS regulations.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit 350164B

Cafeteria Plan Contingency

Bill Section 05.530

CORE - Cafeteria Plan Contingency

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Current Yr. as of 9/24/24	Actual Expenditures (All Funds)
	Actual	Actual	Actual			
Appropriations (All Funds)	1	1	1	1		FY 2022
Less Reverted (All Funds)	0	0	0	0		
Less Restricted (All Funds)*	0	0	0	0		
Less Transfers Out	0	0	0	0		
Plus Transfers In	0	0	0	0		
Budget Authority (All Funds)	1	1	1	1		FY 2023
Actual Expenditures (all Fund	0	0	0	N/A		
Unexpended (All Funds)	1	1	1	N/A		
Unexpended by Fund:						
General Revenue	1	1	1	N/A		FY 2024
Federal	0	0	0	N/A		
Other	0	0	0	N/A		

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350164B

Cafeteria Plan Contingency

Bill Section 05.530

CORE - Cafeteria Plan Contingency

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	1	0	0	1	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	1	0	0	1	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350164B

Cafeteria Plan Contingency

Bill Section 05.530

CORE - Cafeteria Plan Contingency

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	1	0	0	1	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	1	0	0	1	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350164B

Cafeteria Plan Contingency

Bill Section 05.530

CORE - Cafeteria Plan Contingency

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Benefits Expenses	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Total PS	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00
Grand Total	1	0.00	0	0.00	1	0.00	0	0.00	1	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits

HR Contingency

CORE - HR Contingency

Budget Unit 350165B

Bill Section 05.535

1. CORE FINANCIAL SUMMARY

FY 2026 Department Request				
	GR	Federal	Other	Total
PS	36,000	0	0	36,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	36,000	0	0	36,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	13,320	0	0	13,320

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

FY 2026 Governor's Recommended				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

This is a request for an appropriation from general revenue to ensure that payroll checks submitted for payment against accounts with temporary allotment or fund cash flow problems, can be generated within the time constraints of pay-period processing. This contingency fund appropriation will provide a temporary account to fund the payroll, which will then be restored when the payment is corrected back to the account originally charged, or to a corrected account number.

3. PROGRAM LISTING (list programs included in this core funding)

N/A

CORE DECISION ITEM

Employee Benefits

Budget Unit 350165B

HR Contingency

CORE - HR Contingency

Bill Section 05.535

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Current Yr. as of 9/24/24	Actual Expenditures (All Funds)
	Actual	Actual	Actual			
Appropriations (All Funds)	36,000	36,000	36,000	36,000		FY 2022
Less Reverted (All Funds)	0	0	0	0		
Less Restricted (All Funds)*	0	0	0	0		
Less Transfers Out	0	0	0	0		
Plus Transfers In	0	0	0	0		
Budget Authority (All Funds)	36,000	36,000	36,000	36,000		FY 2023
Actual Expenditures (all Fund	0	0	0	N/A		
Unexpended (All Funds)	36,000	36,000	36,000	N/A		
Unexpended by Fund:						
General Revenue	36,000	36,000	36,000	N/A		FY 2024
Federal	0	0	0	N/A		
Other	0	0	0	N/A		

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350165B

HR Contingency

Bill Section 05.535

CORE - HR Contingency

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350165B

HR Contingency

Bill Section 05.535

CORE - HR Contingency

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	36,000	0	0	36,000	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	36,000	0	0	36,000	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350165B

HR Contingency

CORE - HR Contingency

Bill Section 05.535

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	36,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00
Total PS	36,000	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00
Grand Total	36,000	0.00	0	0.00	36,000	0.00	0	0.00	36,000	0.00	0	0.00

CORE DECISION ITEM

Employee Benefits

Workers' Compensation

CORE - Workers' Compensation

Budget Unit 350166B

Bill Section 05.540

1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	32,642,834	0	900,000	33,542,834
PSD	5,104,939	0	300,000	5,404,939
TRF	0	0	0	0
Total	37,747,773	0	1,200,000	38,947,773
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1609:Conservation Commission Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is requested to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred as a result of a work related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included in this request are authorized, in part, by Section 105.810, RSMo. The Risk Management section administers the workers' compensation program for all state employees excluding those employed by the Missouri Department of Transportation, Missouri State Highway Patrol, and the University of Missouri system. The Attorney General's Office provides legal defense in workers' compensation claims filed by state employees. The payment of workers' compensation benefits for all state employees covered under this program, excluding Department of Conservation employees, are made from the general revenue appropriation. Department of Conservation employees receive benefits paid through the Conservation fund appropriation. Payments made by general revenue on behalf of employees paid from other funding sources are transferred from these funds back to general revenue through a separate appropriation.

3. PROGRAM LISTING (list programs included in this core funding)

Risk Management

CORE DECISION ITEM

Employee Benefits

Budget Unit 350166B

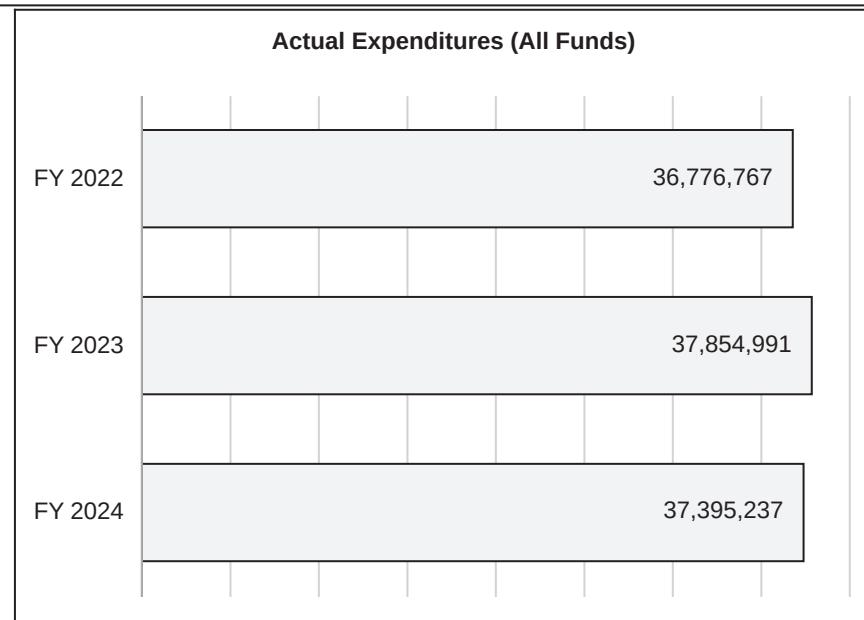
Workers' Compensation

CORE - Workers' Compensation

Bill Section 05.540

4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025	Current Yr. as of 9/24/24
	Actual	Actual	Actual	Actual	
Appropriations (All Funds)	39,134,152	39,134,152	38,947,773	38,947,773	
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)*	0	0	0	0	
Less Transfers Out	0	0	0	0	
Plus Transfers In	0	0	0	0	
Budget Authority (All Funds)	39,134,152	39,134,152	38,947,773	38,947,773	
Actual Expenditures (all Fund	36,776,767	37,854,991	37,395,237	N/A	
Unexpended (All Funds)	2,357,385	1,279,161	1,552,536	N/A	
Unexpended by Fund:					
General Revenue	2,262,609	978,011	1,396,928	N/A	
Federal	0	0	0	N/A	
Other	94,776	301,150	155,608	N/A	



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

CORE DECISION ITEM

Employee Benefits

Budget Unit 350166B

Workers' Compensation

Bill Section 05.540

CORE - Workers' Compensation

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
TAFF After VETOES							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	37,747,773	0	1,200,000	38,947,773	
One-Times							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	
FY 26 Beginning Core							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	37,747,773	0	1,200,000	38,947,773	
Department Request Adjustments							

CORE DECISION ITEM

Employee Benefits

Budget Unit 350166B

Workers' Compensation

Bill Section 05.540

CORE - Workers' Compensation

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	0.00	0	0	0	0	
	EE	0.00	32,642,834	0	900,000	33,542,834	
	PD	0.00	5,104,939	0	300,000	5,404,939	
	TRF	0.00	0	0	0	0	
	Total	0.00	37,747,773	0	1,200,000	38,947,773	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

CORE DECISION ITEM

Employee Benefits

Budget Unit 350166B

Workers' Compensation

Bill Section 05.540

CORE - Workers' Compensation

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/24/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Supplies	15,000	0.00	12,465	0.00	15,000	0.00	688	0.00	15,000	0.00	0	0.00
Professional Development	0	0.00	70	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Communications Services and Supplies	15,000	0.00	7,380	0.00	15,000	0.00	983	0.00	15,000	0.00	0	0.00
Professional Services	33,512,334	0.00	32,773,490	0.00	33,512,334	0.00	3,889,151	0.00	33,512,334	0.00	0	0.00
Maintenance and Repair Services	100	0.00	35,526	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Computer Equipment	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Office Equipment Expenses	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Other Equipment	100	0.00	13,990	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Miscellaneous Expenses	100	0.00	0	0.00	100	0.00	0	0.00	100	0.00	0	0.00
Total EE	33,542,834	0.00	32,842,921	0.00	33,542,834	0.00	3,890,822	0.00	33,542,834	0.00	0	0.00
Program Disbursements	5,404,939	0.00	4,552,315	0.00	5,404,939	0.00	445,808	0.00	5,404,939	0.00	0	0.00
Total PSD	5,404,939	0.00	4,552,315	0.00	5,404,939	0.00	445,808	0.00	5,404,939	0.00	0	0.00
Grand Total	38,947,773	0.00	37,395,237	0.00	38,947,773	0.00	4,336,630	0.00	38,947,773	0.00	0	0.00

NEW DECISION ITEM**RANK: OF****Budget Unit 350166B**

Office of Administration
 Workers' Compensation
 WC Cost Increase Request
 DI# NOP.35B.005

Bill Section 5.540**1. AMOUNT OF REQUEST**

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	1,200,000	0	0	1,200,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,200,000	0	0	1,200,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. THIS REQUEST CAN BE CATEGORIZED AS:

Cost to Continue

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included are authorized, in part, by Section 105.810, RSMo.

Over the past three fiscal years, the appropriation had substantial and systemic decrease in available lapse. Beginning of the fiscal year 2025, cost increases are projected to exceed the available appropriation and will require a supplemental request. This request is for workers' compensation E&E increases to allow sufficient appropriation authority for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.

NEW DECISION ITEM

RANK: OF

Budget Unit 350166B

Office of Administration
Workers' Compensation
WC Cost Increase Request
DI# NOP.35B.005

Bill Section 5.540

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAPP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Over the past three fiscal years, the appropriation available lapse decreased from 6% in fiscal year 2022 to 4% in fiscal year 2024. The requested workers' compensation professional services expense amount is based on 3% anticipated increase in medical costs and the projected decrease in available lapse to 1% and may exceed the available appropriation and may require a supplemental request.

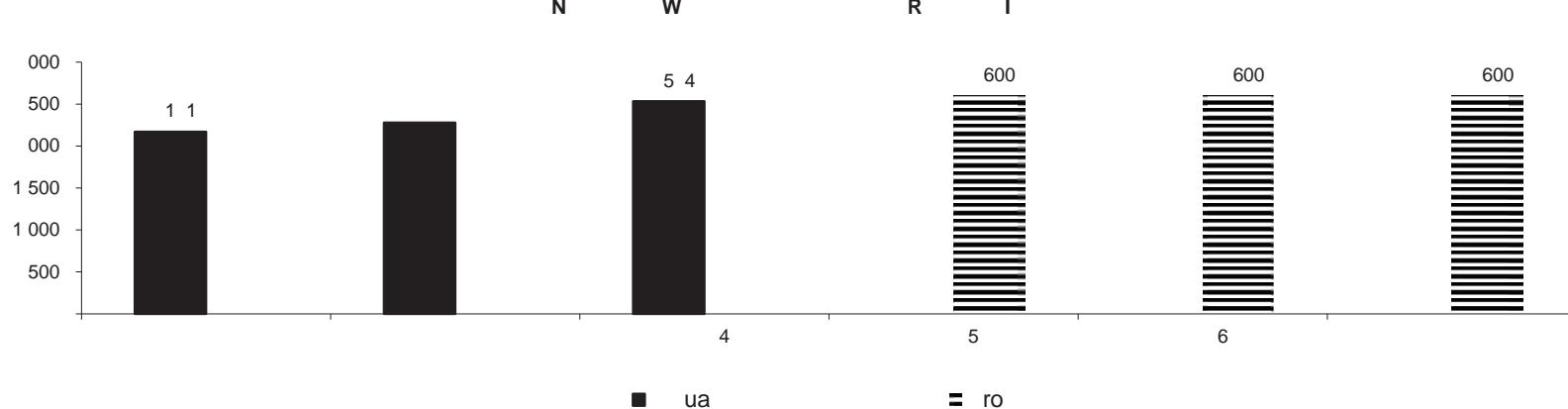
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
640ZZZZ:Professional Services	1,200,000		0		0		1,200,000		0
Total EE	1,200,000		0		0		1,200,000		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	1,200,000	0.00	0	0.00	0	0.00	1,200,000	0.00	0
Budget Object Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	
	GR DOLLAR	GR FTE	FED DOLLAR	FED FTE	OTHER DOLLAR	OTHER FTE	TOTAL DOLLAR	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.00	0	0.00	0	0.00	0	0.00	0
Total EE	0		0		0		0		0
Total PSD	0		0		0		0		0
Total TRF	0		0		0		0		0
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00	0

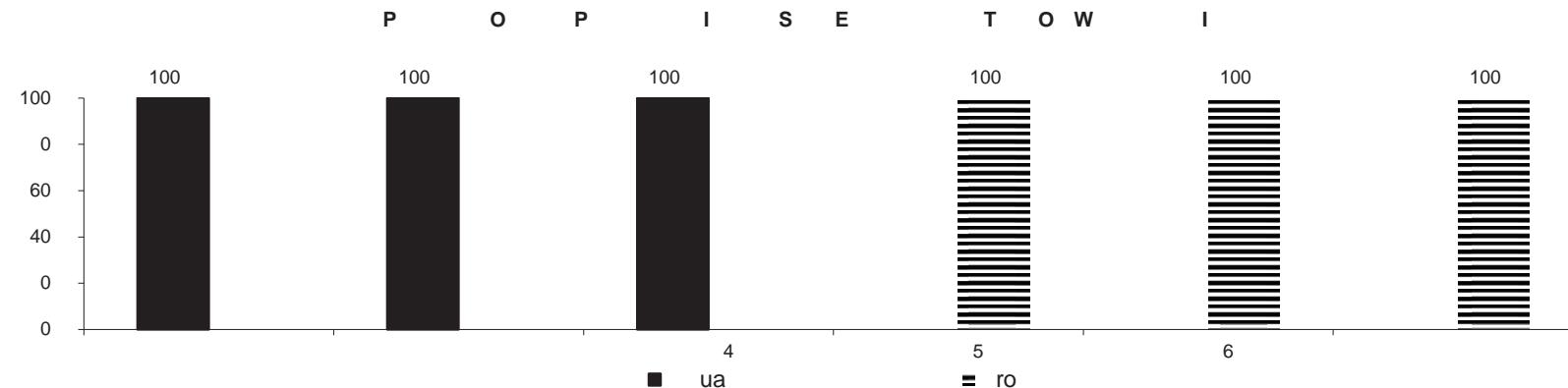
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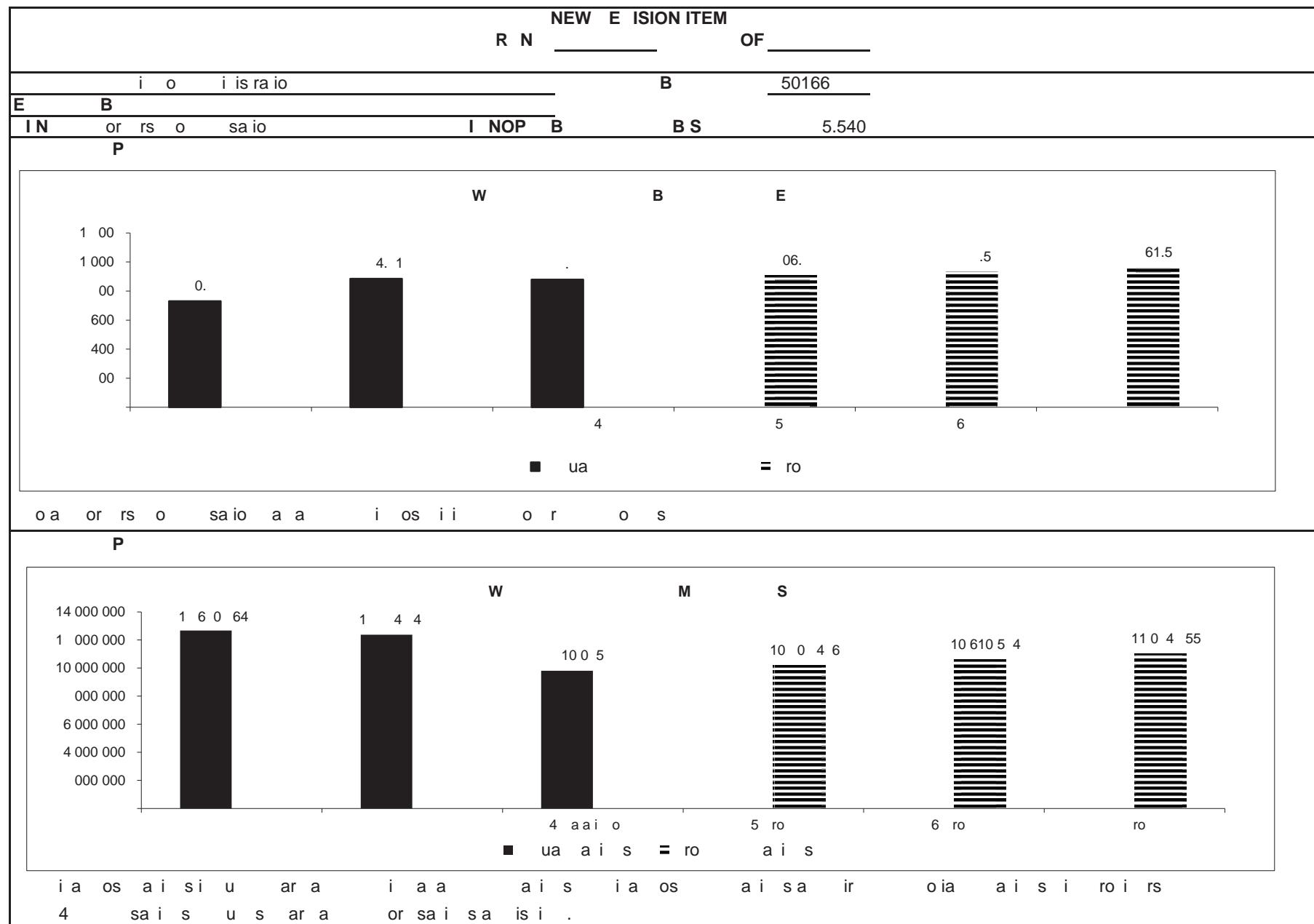
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Employee Benefits

Workers' Compensation Transfer

I ORE - Workers' Compensation Transfer

Wud(et Mng 830, 64W

Wgi Sectgn 03 393

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FY 2026 Department Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	5,016,792	3,949,150	8,965,942
Total	0	370,6712	87917,30	. 763792

FTE 0 00 0 00 0 00 0 00

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Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Federal Funds: Various Funds

Other Funds: Various Funds

FY 2026 Governor's Recommended

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0 00 0 00 0 00 0 00

Est Frng(e 0 0 0 0 0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2 I ORE DESI RNPTMDA

Core request authorizing transfers to General Revenue from various funds. Amounts originally paid from General Revenue for workers' compensation benefits (including workers' compensation tax, Second Injury Fund assessments, and administrative costs) provided to employees whose salaries are paid from other funds are transferred back to GR through this appropriation.

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Risk Management

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Employee Benefits

for State Employees' Compensation Transfer

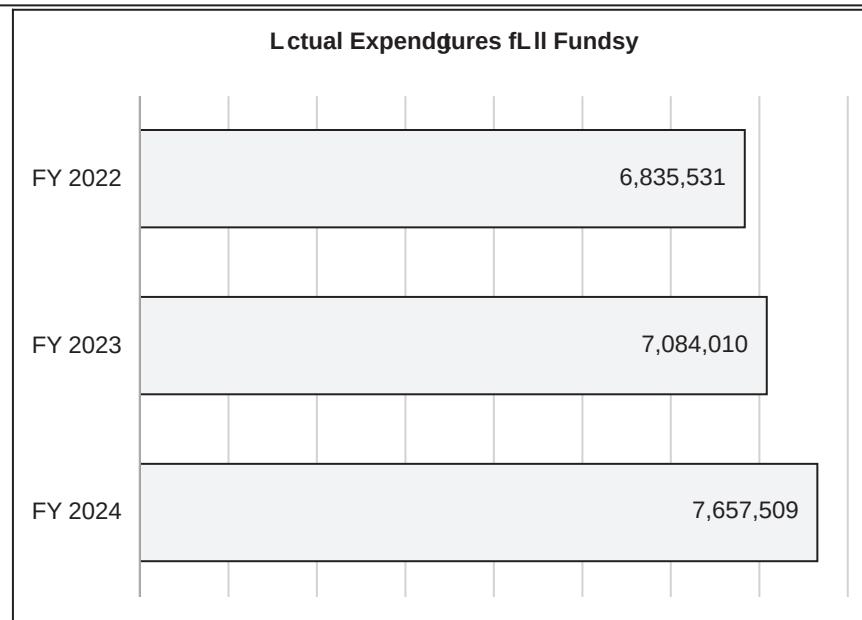
I ORE -for State Employees' Compensation Transfer

Ward et Mng 830, 64W

Ward Section 03 393

9 CEFALAI NLU HISTORY

	FY 2022	FY 2028	FY 2029	FY 2023
	Actual	Actual	Actual	Current Yr as of 1/29/29
Appropriations (All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(1,811,468)	0
Plus Transfers In	0	0	1,811,468	0
Budget Authority (All Funds)	8,965,942	8,965,942	8,965,942	8,965,942
Actual Expenditures (all Fund	6,835,531	7,084,010	7,657,509	N/A
Unexpended (All Funds)	2,130,411	1,881,932	1,308,433	N/A
Unexpended by Fund:				
General Revenue	0	0	0	N/A
Federal	901,051	860,518	989,208	N/A
Other	1,229,360	1,021,414	319,225	N/A



*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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Wjl Sectgn 03 393

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	Wud(et I lass	FTE	GR	FED	OTHER	TOTLU	Explanatgn
TL FP L)ter VETOES							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	5,016,792	3,949,150	8,965,942		
Total	0 00	0	370,67412	871917,30	.71637192		
One-Times							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0 00	0	0	0	0		
FY 26 Wc(gng(I ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	5,016,792	3,949,150	8,965,942		
Total	0 00	0	370,67412	871917,30	.71637192		
Department Request Ldjustments							

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	Wud(et I lass	FTE	GR	FED	OTHER	TOTL U	Explanatgn
Act Department Request Ldjustments		0 00	0	0	0	0	
Department Request I ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	5,016,792	3,949,150	8,965,942		
Total	0 00	0	370,67412	871917,30	.71637192		
Governor's Recommended I ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0 00	0	0	0	0	0	

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Employee Benefits

Ward et Mng 830, 64W

for 5ers' Compensation Transfer

Ward Sectgn 03 393

I ORE -for 5ers' Compensation Transfer

Summary of the Year-to-Date Expenditures

Account	FY29 Ward et		FY29 Actual		FY23 Ward et		FY23 Actual as of 1/29/29		FY26 DTREQ		FY26 GVREI	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Appropriated Transfers Out St	8,965,942	0.00	7,657,509	0.00	8,965,942	0.00	0	0.00	8,965,942	0.00	0	0.00
Total TRF	. 71637192	0 00	476347301	0 00	. 71637192	0 00	0	0 00	. 71637192	0 00	0	0 00
Grand Total	. 71637192	0 00	476347301	0 00	. 71637192	0 00	0	0 00	. 71637192	0 00	0	0 00

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18. ORE F CI C. I NSALL I RY

FY 2026 Department Request				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	2,375,000	0	125,000	2,500,000
TRF	0	0	0	0
Total	23,4300	0	124300	23400300
FTE	0800	0800	0800	0800
Est8Fr0Me	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: 1609:Conservation Commission Fund

FY 2026 Governor's Recommended				
GR	Federal	Other	Total	
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0800	0800	0800	0800
Est8Fr0Me	0	0	0	0

Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

28. ORE DES. R PT OC

Core appropriation to pay workers' compensation tax and second injury fund assessments in compliance with Sections 287.690, 287.710, and 287.715, RSMo. As a workers' compensation self-insurer, the State pays its workers' compensation tax and second injury fund assessments based on billings received from the Department of Revenue and the Division of Workers' Compensation. Quarterly workers' compensation estimated tax payments are made to the Department of Revenue based on current year tax rate applied to the prior year premiums. Once final payrolls are calculated and actual obligations known for the calendar year, a reconciling payment for the year in question is made by July 1st of the following year. Second injury fund tax payments are made to the Division of Workers' Compensation quarterly during the calendar year based on the surcharge established for the current year applied to the previous years premiums. The requested FY 2025 appropriation will be used to pay two quarters of CY 2024 and two quarters of CY 2025 estimated workers' compensation taxes, plus any CY 2024 reconciling payment as determined by the Department of Revenue and the Division of Workers' Compensation.

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Risk Management

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) UI Section 04840

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	FY 2022	FY 2027	FY 2025	FY 2024 . urrent Yr8 as og / 125125
	I ctual	I ctual	I ctual	
Appropriations (All Funds)	3,290,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	0	0
Plus Transfers In	0	0	0	0
Budget Authority (All Funds)	3,290,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (all Fund	2,380,772	1,558,836	1,767,058	N/A
Unexpended (All Funds)	909,228	941,164	732,942	N/A
Unexpended by Fund:				
General Revenue	839,130	849,161	672,321	N/A
Federal	0	0	0	N/A
Other	70,098	92,003	60,621	N/A

	I ctual EWpenditures il II Funds(
FY 2022	2,380,772
FY 2023	1,558,836
FY 2024	1,767,058

*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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48. ORE RE. OC. NI T OC DETI N

) udMet . lass	FTE	GR	FED	OTxER	TOTI N	EWplanatlon
TI FP I ger VETOES							
PS	0.00	0	0	0	0	0	0
EE	0.00	0	0	0	0	0	0
PD	0.00	2,375,000		0	125,000	2,500,000	
TRF	0.00	0	0	0	0	0	0
Total	080	237,4300		0	124300	23400300	
One-Times							
PS	0.00	0	0	0	0	0	0
EE	0.00	0	0	0	0	0	0
PD	0.00	0	0	0	0	0	0
TRF	0.00	0	0	0	0	0	0
Total	080	0	0	0	0	0	0
FY 26) eMunum. ore							
PS	0.00	0	0	0	0	0	0
EE	0.00	0	0	0	0	0	0
PD	0.00	2,375,000		0	125,000	2,500,000	
TRF	0.00	0	0	0	0	0	0
Total	080	237,4300		0	124300	23400300	
Department Request I djustments							

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Cet Department Request I djustments		0800	0	0	0	0	
Department Request . ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	2,375,000		0	125,000	2,500,000	
TRF	0.00	0	0	0	0	0	
Total	0800	237,43000		0	1243000	234003000	
Governor's Recommended . ore							
PS	0.00	0	0	0	0	0	
EE	0.00	0	0	0	0	0	
PD	0.00	0	0	0	0	0	
TRF	0.00	0	0	0	0	0	
Total	0800	0	0	0	0	0	

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) UI Section 04840

Summary of the ore of Expenditure Types

Account	FY25) udMet		FY25 I ctual		FY24) udMet		FY24 I ctual as of/ 125125		FY26 DTREQ		FY26 GVRE.	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Program Disbursements	2,500,000	0.00	1,767,058	0.00	2,500,000	0.00	0	0.00	2,500,000	0.00	0	0.00
Total PSD	234003000	0800	13 6, 304k	0800	234003000	0800	0	0800	234003000	0800	0	0800
Grand Total	234003000	0800	13 6, 304k	0800	234003000	0800	0	0800	234003000	0800	0	0800